

Board of Governance of the Comptroller and Auditor General

MEETING

held on 06 July 2023 at 10:00

by video conference

MINUTES

Present	Grace Nesbitt	Chair
	Russel Griggs	Senior Independent Member
	Rob Tinlin	Independent Member
	Lynn Pamment	Comptroller and Auditor General
In attendance	Andrea White	Secretary to the Board of Governance (for Items 1 to 17)
	Graham Liddell	Affiliate (for Item 10)
	Rozena Pedley	Communications Officer (for Item 11)
	Christopher Alexander	Board Apprentice
Apologies for absence	None received	

23/20 Item 1: Declarations of interests

The Board received a report from the Secretary to the Board.

Rob Tinlin highlighted changes to his interests.

The Board agreed that the Register of Interests should be updated to reflect these changes and that the updated Register should be published on the Jersey Audit Office website.

23/21 Item 2: Chair's update

The Chair welcomed the Board Apprentice, Christopher Alexander to his first Board.

In response to an invitation by the Chair, the Comptroller and Auditor General, as Chair of the Recruitment Panel, provided an update on the recruitment of a new Deputy Comptroller and Auditor General.

23/22 Item 3: Minutes of the meeting held on 22 March 2023

The Board received and agreed to adopt the minutes of the meeting of the Board held on 22 March 2023.

23/23 Item 4: estimates for the Office of the Comptroller and Auditor General

The Board received a report from the Finance Officer containing details of the:

- forecast budget outturn for 2023
- requirements for the Government Plan 2024 to 2027
- preparation of estimates for inclusion in the Government Plan 2024-2027
- estimates for inclusion in the Government Plan 2024 - 2027.

The Board noted the estimated levels of inflation used in preparing the estimates and reviewed the level and extent of additional investments required over the Government Plan 2024 - 2027 cycle.

The Board:

- **noted the report**
- **approved the estimates prepared by the Comptroller and Auditor General**
- **agreed level and extent of investments required within the period covered by the Government Plan 2024-2027**
- **agreed that the investments required should be sought within the earliest Government planning cycle as deemed appropriate by the States of Jersey.**

23/24 Item 5: Jersey Audit Office Policies

The Board received and considered a report from the Comptroller and Auditor General which provided an update on:

- her assessment of whether internal audit would strengthen internal control of the Comptroller and Auditor General's activities
- the progress on developing an Information Policy incorporating an approach to guard against cyber risks; and
- the review of the Equal Opportunities policy.

The Board:

- noted the report; and
- agreed in principle the approach set out in the report to guard against cyber risks.

23/25 Item 6: Risk Register

The Board received and discussed the risk register and a report from the Secretary to the Board highlighting the key changes made to the risk register since the last Board of Governance meeting.

The Board:

- noted the changes to the risk register; and

- highlighted risk R04: Compliance with the Jersey Tax regime. The Board raised its concerns about the additional cost pressures that may arise and the impact on Comptroller and Auditor General budget responsibilities. The Board noted that the Comptroller and Auditor General had raised the matter with the Treasurer of the States and that further information is awaited.

23/26 Item 7: Board member recruitment update

The Board received a report from the Secretary to the Board outlining progress on the recruitment of a new Board member.

The Board:

- **noted the report**
- **agreed that no additional knowledge or skills were required over and above the person requirements agreed by the board in March 2023**
- **approved the shortlist of recruitment specialists to be approached for quotes for service**
- **agreed the proposed revised timing of the appointment process.**

23/27 Item 8: Matters arising

The Board received a report from the Secretary to the Board.

The Board noted the report.

23/28 Item 9: Comptroller and Auditor General's report

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

- reports issued and planned. The Comptroller and Auditor General highlighted the webinar planned on the draft Code of Audit Practice consultation and on her mid-term reflections
- appointment and monitoring of financial statements auditors, including the completion of the 2022 audit
- interaction with the States Assembly, including the current series of Public Accounts Committee hearings
- developments within the States of Jersey, including the appointment of a new Interim Chief Executive and developments within Health and Community Services
- developments within the Jersey Audit Office; and
- external engagement.

The Board:

- noted the report; and

- extended its thanks to the Comptroller and Auditor General, her Core Team and her Affiliates for the additional work they had undertaken in the absence of a Deputy Comptroller and Auditor General.

The Affiliate overseeing Audit Quality joined the meeting

23/28 Item 10: Audit quality framework

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

- procedures for gaining assurance on the quality of 2022 financial statement audits
- reporting the completion of the audit of the financial statements of States of Jersey and on the status of the audits of other bodies to which the C&AG appoints auditors
- progress on implementing INTOSAI principles and standards

The Board noted the report.

The Affiliate overseeing Audit Quality left the meeting.

The Communications officer joined the meeting.

23/29 Item 11: External communications

The Board welcomed the Communications Officer to the meeting.

The Board received a report from the Communications Officer covering:

- media and stakeholder activity;
- media coverage; and
- website usage.

The Communications Officer highlighted in particular:

- work on stakeholder engagement, including in connection with the project on Annual Reporting;
- discussions with the Government of Jersey on media engagement;
- continuing press interest in the work of the Office; and
- ongoing consideration of the potential use of an accessibility widget.

The Board noted the report, welcoming the ongoing interest in the work of the Office.

The Communications Officer left the meeting.

23/30 Item 12: Finance update

The Board received a report from the Finance Officer detailing:

- performance against budget for the to 31 May 2023the detailed budget for the Office for the year to 31 December 2023.
- forecast budget for the 2023 year; and
- preparation of estimates for the Government Plan 2024 – 2027.

The Board noted the report and the previous discussion held at item 4 on the budget forecast for 2023 and the Government Plan 2024 – 2027.

23/32 Item 14: Schedule of potential changes in legislation and advice sought from H M Attorney General

The Board received a report from the Comptroller and Auditor General. The Comptroller and Auditor General highlighted in particular the advice sought on the applicability of the Freedom of Information (Jersey) Law 2011 ('the 2011 Law') to the Comptroller and Auditor General's Office.

The Board noted the report.

23/33 Item 15: Gifts and hospitality register

The Board received and noted without discussion a report from the Deputy Comptroller and Auditor General.

23/34 Item 16: Forward look

The Board received a report from the Secretary comprising a forward look for the next two meetings, including the annual items scheduled for decision at those meetings.

The Board noted the report.

The Board agreed that the Forward Look should be updated to reflect the additional items to be presented to its October meeting:

- **an expected paper on succession planning**
- **an update on the tax position of the Office in relation to any individuals deemed as employees at Item 6; and**
- **an update on the Board member recruitment at Item 7.**

23/35 Item 17: Dates of future meetings

The Board received a report from the Secretary of the Board.

In the context of the timing of its Summer 2023 meeting, the Deputy Comptroller and Auditor General updated the Board on the timing of the budget cycle for the 2023 - 2026 Government Plan and that he had not yet received confirmation of the timing of the planned cycle for the 2024 - 2027 Government Plan.

The Board noted the report and agreed that:

- **The Autumn meeting should be held virtually on 25 October, 2023; and**
- **The Spring meeting should be held on Island on Tuesday 25 March, subject to confirmation of on island meetings with members and officers of the Government of Jersey.**

The meeting closed at 12:40