

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

**MEETING**

**held on 2 December 2024 at 10:00**

**by video conference**

**MINUTES**

**Present**

Grace Nesbitt

Chair

Russel Griggs

Senior Independent Member

Rob Tinlin

Independent Member

Peter Pichler

Independent Member

Lynn Pamment

Comptroller and Auditor General

**In attendance**

Helen Thompson

Deputy Comptroller and Auditor  
General

**Apologies for  
absence**

None

**24/63 Item 08: Recruitment of new C&AG**

Note: Item brought forward on agenda.

Andrea Robinson, from States of Jersey People and Corporate Services, joined the meeting to discuss the commencement of the recruitment for the new C&AG when the current C&AG's term ends on 31 December 2026.

The Chair noted that she felt it was appropriate for the C&AG to remain for this discussion as she is not allowed under the C&AG Law to apply for the role. The Deputy C&AG confirmed she did not intend to put herself forward for the role.

The key matters discussed included the timing of the recruitment, given the impact of the States Assembly elections in 2026, and the potential risks associated with an early recruitment process running alongside the debate on proposed amendments to the C&AG Law.

The Chair thanked Andrea Robinson for her update and requested that she return at future Board meetings to keep Board members updated.

The Board:

- Noted the discussion.
- Requested further clarity on the timing of the debate on the new C&AG Law.
- Requested Andrea Robinson be invited to future Board meetings during 2025 and 2026.

**24/64 Item 01: Declarations of interests**

The Board received a report from the Secretary to the Board highlighting there were no changes to the declarations of interests.

The C&AG noted after 31 December 2024, she steps up away from the IPSASB role, so declarations of interest will need to be updated at that point.

The Board:

- noted the report
- noted the Declarations of interest register should be updated to reflect the change for the C&AG at 1 January 2025.

**24/65 Item 02: Chair's update**

The Chair:

- thanked Andrea White for preparing the papers before she left for her travels and thanked Helen Thompson for stepping in to minute the meeting
- noted this was her last meeting and formally recorded her thanks to the Board for their support. This was followed by Russel Griggs noting that it was also his last meeting and offered his thanks
- on behalf of the Jersey Audit Office, the C&AG thanked the Chair and Russel for their contributions to the Office and their wise advice to her personally. She appreciated everything both had done for both the Office and Jersey.

The Board noted the Chair's update.

**24/66 Item 03: Minutes of the meeting held on 27 October 2024**

The Board received and, subject to the correction of the wording at point 24/54 to state "The C&AG updated the Board...", agreed to adopt the minutes of the meeting of the Board held on 27 October 2024

**24/67 Item 04: Board of Governance risk register**

The Board received a report on the risk register highlighting key updates to the Board level risks following the discussion at the October Board meeting.

The Board made the following observations:

- were there any risks arising from changes from the UK budget that could impact on the risks identified. The C&AG confirmed the regimes were different, and therefore there were no specific risks to be captured
- the residual risk rating for risk BG08 appears to be optimistic, because there are elements of the recruitment for a new C&AG that are outside the Board's control, particularly the timing of the new C&AG Law and seeking to appoint in advance of the 2026 elections in Jersey. The C&AG agreed to review the risk, associated mitigating controls and what further improvement actions are required, including developing a contingency plan for any delay or disruption during the recruitment process.

The Board:

- noted the changes made to the risk register since the last meeting
- requested that management note its observations on BG08 and update the risk accordingly.

**24/68 Item 05: Annual assessment of Board member performance**

The Board received a paper setting out an updated self assessment form following the Board meeting on 24 October 2024 to reflect board member contribution to objectives.

The Board noted that the wording in the form was an improvement from the previous version.

The Board:

- approved the questionnaire
- requested that the self assessment be circulated to Board members for completion, prior to meeting the Chair in early 2025
- requested the Deputy C&AG to obtain feedback from affiliates to inform the annual appraisal of the C&AG by the Chair.

**24/69 Item 06: Annual assessment of Board performance**

The Board received a paper setting out an updated Board self-evaluation questionnaire. This has been updated to ensure it is fully consistent with the Board's statutory duties. It will be shared with Board members as soon as practicable following approval.

The Board:

- approved the questionnaire and requested a date for return to be added.

**24/70 Item 07: Annual strategic review**

The Board received a report that the Board Standing Orders and Relationship Code have been updated following Board meeting on 24 October 2024 to reflect the process for the Comptroller and Auditor General's appraisal.

The Board:

- approved the changes to the Standing Orders and Relationship Code for publication.

**24/71 Item 09: Matters arising**

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

**24/72 Item 10: Comptroller and Auditor General's report**

The Board received a report from the Comptroller and Auditor General focussing on progress to date against the JAO Strategy 2024-2027, including activities relating to the following strategic aims:

- high performing audit organisation:
  - an updated Strategy for 2025-2028 was shared with the Board for comment
  - stakeholder feedback will be sought in February 2025
- supporting effective scrutiny and accountability:
  - the annual reporting workshop was held in November 2024 and received positive feedback from delegates (4.5 out of 5). Peter Pichler attended
- making a difference:
  - The C&AG attended the Chamber of Commerce lunch in November 2024 with good post event coverage and feedback
- building a better organisation:
  - the proposition for the new Chair and Independent Member has been lodged
  - work is progressing on IT policies

The C&AG noted the Strategy has been updated to refine the key performance indicators and the updated Corporate and Social Responsibility Strategy. The C&AG thanked the Chair for her comments provided before the meeting. The Board had no further comments on the Strategy.

The C&AG talked through the 2025 audit plan, and her proposed changes to the areas of work to be covered. The Board asked whether the plan was too ambitious. The C&AG confirmed the number of reports is expected to be in line with previous years, but she is mindful of the risk of delivery and is seeking to condense certain projects to manage that risk.

The Board noted the report.

**24/73 Item 11: Finance update**

The Board received a report from the Finance Officer detailing:

- performance against budget for the 8 months to October 2024
- finance issues; and
- project budgets and outturn for 2024 work programme.

The Board noted the report.

*The meeting closed at 11:30*