

# STATES OF JERSEY



## COMPTROLLER AND AUDITOR GENERAL: APPOINTMENT

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Lodged au Greffe on 20th August 2019  
by the Chief Minister

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STATES GREFFE

## PROPOSITION

**THE STATES are asked to decide whether they are of opinion –**

to appoint, in accordance with Article 3(1) of the Comptroller and Auditor General (Jersey) Law 2014, Lynn Pamment as Comptroller and Auditor General, for 7 years with effect from 1st January 2020.

CHIEF MINISTER

**Note:** In accordance with the requirements of the [Comptroller and Auditor General \(Jersey\) Law 2014](#), this proposition is brought by the Chief Minister, with the approval of the Chairman of the Public Accounts Committee, having taken into account the views and recommendations of the Jersey Appointments Commission.

**“3 Appointment of the Comptroller and Auditor General**

- (1) The office of Comptroller and Auditor General shall be held by a person appointed by the States on a proposition signed by the Chief Minister and the Chairman of the Public Accounts Committee.”

## REPORT

The Chief Minister and Chairman of the Public Accounts Committee wish to propose to the States Assembly the appointment of Lynn Pamment as Comptroller and Auditor General for a period of 7 years from 1st January 2020.

### Background

Lynn Pamment is a Senior Partner with the PricewaterhouseCoopers (“PwC”) Government and Public Sector Assurance Practice, with over 29 years’ experience of working in an assurance and advisory capacity with public and private sector organisations. She is a Fellow of the Institute of Chartered Accountants in England and Wales, and a member of the Chartered Institute of Public Finance and Accountancy.

She joined PwC in 1989, and in 1999 joined the firm’s specialist UK public sector technical support unit, providing advice directly to public sector clients and to PwC public sector teams. In 2001 she was appointed as PwC UK public sector accounting technical leader and was admitted to partnership in 2005.

Her current client base includes entities within central government, local government, education, healthcare and not-for-profit sectors. She is the lead partner for PwC’s relationship with the UK National Audit Office. She is also responsible for PwC’s practice in South Wales. In this role she has responsibility for over 250 staff and for assurance, tax, deals and advisory services provided by the firm to private businesses and public sector bodies in Wales.

She has been involved in the development of public sector accounting guidance in the UK for over 15 years. She is currently the Chair of the CIPFA/ LASAAC IFRS Code Board for local government entities in the UK. In January 2019 she was appointed as a United Kingdom member of the International Public Sector Accounting Standards Board (“IPSASB”). In April 2019 Lynn was appointed as the Chair of the Financial Reporting Advisory Board to H.M. Treasury.

Lynn is lead partner for PwC’s UK ‘Building Public Trust’ Award for the Public Sector (run in partnership with the National Audit Office) which recognises outstanding corporate reporting in the public sector that builds trust and transparency. As part of the award process, 50 public sector annual reports and financial statements are reviewed using identified good practice criteria on reporting in comprehensive and understandable ways for users.

### Career history –

- Cardiff Office Senior Partner, PricewaterhouseCoopers, September 2015 to date
- Wales and West Government and Public Services Lead Partner, PricewaterhouseCoopers, July 2005 to date
- UK Public Services Technical Lead, PricewaterhouseCoopers Birmingham, July 1999 to July 2005

- Manager/Senior Manager, PricewaterhouseCoopers Cardiff, July 1994 to July 1999
- Graduate trainee and senior associate, PricewaterhouseCoopers Cardiff, September 1989 to July 1994.

Key academic achievements include –

- Fellow Chartered Accountant (“FCA”), Institute of Chartered Accountancy in England and Wales
- Chartered Public Finance Accountant (“CPFA”), Chartered Institute of Public Finance and Accountancy
- BSc. (Econ.) 1st Class Honours in Accountancy – Cardiff University (University College Cardiff) Graduated – 1989
- University Prize-winner including Best Graduate prize – 1989
- ICAEW Prize-winner in accountancy examinations – 1991.

## **Process**

The process to appoint a new Comptroller and Auditor General was overseen by the Jersey Appointments Commission with the Chair of the Commission, Dame Janet Paraskeva, chairing the full end-to-end process. Through a competitive procurement process, a specialist Executive Search Firm, *Saxton Bampfylde*, was appointed to manage the assignment. Close to 90 on- and off-Island candidates were targeted in the initial search, which produced a long list of 17 candidates for first consideration. Independent technical assessments were conducted by the Auditor General for Scotland and, in agreement with the Panel, 5 candidates were shortlisted for final interview.

All candidates were taken through psychometric assessments and made presentations as part of the interview process, along with formal questioning from the Interview Panel.

The Panel consisted of Dame Janet Paraskeva (Chair) from the Jersey Appointments Commission; Senator J.A.N. Le Fondré, Chief Minister; Senator S.C. Ferguson, Chairman of the Public Accounts Committee; and Mr. Peter Price, Chairman of the Board of Governance of the Office of the Comptroller and Auditor General. Mr. Charlie Parker, Chief Executive of the Government of Jersey, was a non-voting Panel member.

## **Financial and manpower implications**

This decision does not have any additional resource implications for the States.

Under Article 9(1) of the [Comptroller and Auditor General \(Jersey\) Law 2014](#), the States must ensure that the Comptroller and Auditor General is provided with sufficient resources to carry out his or her functions.

Under Article 10(1)(a) of the [Public Finances \(Jersey\) Law 2019](#), the Government Plan lodged by the Council of Ministers must contain the amount submitted to the Council of Ministers by the Chairman of the Public Accounts Committee.

Lynn Pamment will be provided with a budget that provides for the Office of the Comptroller and Auditor General as currently constituted.

The budget for the Comptroller and Auditor General for 2019, as published in the Transition Report ([R.155/2018](#)), is £832,200. A budget of £857,000 for 2020, as submitted to the Council of Ministers by the Chairman of the Public Accounts Committee, has been proposed in the Government Plan, as lodged by the Council of Ministers ([P.71/2019](#)), in accordance with Article 9 of the Public Finances (Jersey) Law 2019.

### **Recommendation**

The Chief Minister and Chairman of PAC request the States to approve their recommendation to appoint Lynn Pamment as Comptroller and Auditor General for a 7-year period with effect from 1st January 2020 until 31st December 2026.