



| States Assembly

## Public Accounts Committee

### Records of Meetings

2022

The following records of meetings have been approved by the Committee.

Signed

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Chair

Deputy Lyndsay Feltham

États de Jersey



L's États d'Jèrri

# Public Accounts Committee

## Record of Meeting

Date: 28th September 2022

Present	Deputy Lyndsay Feltham, Chair Deputy Max Andrews, Vice-Chair Deputy Tom Coles, Member Connétable Richard Honeycombe, Member  Graeme Phipps, Lay-Member Philip Taylor, Lay-Member Matthew Woodhams, Lay-Member
Apologies	
Absent	
In attendance	Lynn Pamment, Comptroller & Auditor General, Jersey Audit Office  Andy Harris, Principal Committee and Panel Officer Ben Walker, Research and Project Officer

Agenda matter	Action
<p><b>1. Procedural and Administrative Matters</b></p> <p>The Public Accounts Committee (PAC) agreed to appoint Deputy Max Andrews as Vice-Chair of the PAC.</p> <p>The PAC noted and agreed that its regular meetings would take place on Wednesday's from 12pm to 3pm and requested that the Officer draft a meeting schedule for 2023.</p> <p>The PAC discussed gathering written and oral evidence and noted that this would normally take place in a public forum. It was advised by the Comptroller &amp; Auditor General (C&amp;AG) that in some circumstances it was beneficial for the PAC to receive technical evidence in private that could be used to form areas of questioning for Quarterly Public Hearings and to protect sensitive information. The PAC agreed to gather evidence in public where possible and requested that the Officer create a standardised template to be used for briefing witnesses ahead of Public Hearings.</p> <p>The PAC noted that it could not consider matters related to specific individuals but would endeavour to direct individuals that raised specific concerns to the relevant Government departments.</p>	<p><b>AH/BW</b></p> <p><b>AH</b></p>
<p><b>2. Declarations and Conflicts of Interest</b></p> <p>The PAC noted the declaration of interest's section of the Scrutiny and Public Accounts Committee Proceedings Code of Practice and agreed that Members did not have any declarations or conflicts of interests at the present time. The PAC requested that the Officer include declarations and conflicts of interest as a standing item on future PAC agendas.</p>	<p><b>AH/BW</b></p>

<p><b>3. Working Practices</b></p> <p>The PAC noted that electronic communications and document sharing would normally be facilitated via Microsoft Teams. The PAC agreed to request hard copies of documents from Officers when required.</p> <p>The PAC discussed the use of Key Performance Indicators (KPI's) to measure the PAC's delivery of objectives. Noting the C&amp;AG's feedback and the Jersey Financial Services Commission Report on Board Effectiveness the PAC requested that the Officer draft basic KPI's for its consideration.</p>	<p><b>AH</b></p>
<p><b>4. Scrutiny Member Training</b></p> <p>The PAC noted that Lay-Members would attend the 'Scrutiny Member Training – Effective Scrutiny', delivered by Kate Faragher of Bespoke Skills Ltd, on 30th September 2022.</p> <p>The PAC was informed that proposed visits to the House of Commons, Portcullis House, Westminster Hall and the National Audit Office in London, would take in place in January or February 2023, and that the PAC would be provided with dates for these visits in due course.</p> <p>The PAC discussed training needs and requested that the Officer arrange Microsoft Teams training for Deputy's Feltham and Coles, Connétable Honeycombe and Lay-Members Graeme Phipps and Philip Taylor.</p>	<p><b>AH</b></p> <p><b>BW</b></p>
<p><b>5. C&amp;AG Audit Plan Update and PAC Work Programme</b></p> <p>The PAC received an Audit Plan Update from the C&amp;AG and was provided with the C&amp;AG's updated 2022 work programme. It was advised that a number of changes had been made since the C&amp;AG reported to the former PAC, that included:</p> <ul style="list-style-type: none"> <li>• Ongoing fieldwork for the ICT Implementation – Integrated Technology Solution (ITS) Follow-Up Review of the Governments ITS programme due to go live in 2023.</li> <li>• A report on the Efficiency Savings ('re-balancing') Review was due to be produced by year-end 2022.</li> <li>• Ongoing fieldwork for the C&amp;AG Grants to Arts, Heritage and Cultural Organisations Review.</li> <li>• Ongoing fieldwork for the C&amp;AG Review of Deployment of Staff Resources in Healthcare.</li> <li>• The C&amp;AG informed the PAC that since the last meeting of the PAC the C&amp;AG had issued the Review of Child and Adolescent Mental Health Services and a Follow-Up Review of the States Employment Board.</li> <li>• It was advised that the C&amp;AG would issue additional reports on Annual Reporting and Risk Management in October 2022 and that the PAC would be provided with a table of C&amp;AG updates at every PAC meeting.</li> </ul> <p>The PAC asked whether the C&amp;AG would brief the PAC privately on sensitive matters. It was advised that the C&amp;AG could only informally discuss sensitive matters with the PAC in private, as the C&amp;AG was required to report publicly, unless there had been exceptional circumstances that justified a private report from the C&amp;AG.</p> <p>The PAC noted that Government was in the process of finalising the Government Plan 2023-2026 and asked whether the C&amp;AG believed the Government had taken steps to improve the content of future Government Plan's and Budgets to improve</p>	

reporting in the States Annual Report and Accounts. It was advised that the C&AG had previously made recommendations about how Government could categorise expenditure to improve financial reporting, and that analysis of the Government Plan 2023 – 2026 would need to be carried out to assess the extent to which improvements had been made. It was also advised that PAC could assess the linkage between the content of the Government Plan and Budget and the States Annual Report and Accounts.

The C&AG provided a presentation on the Follow-Up Review of the States Employment Board Report (SEB Report) published in September 2022. It was advised that the SEB Report included a review of the functions and duties of the SEB and how effective the SEB was at complying with its functions and duties and that the SEB Report produced 18 new recommendations. It was advised that the SEB Report concluded that whilst the People Strategy published by Government in November 2021 was clear about its objectives, it highlighted the need for an implementation plan, and reporting and monitoring mechanisms to address weaknesses in processes and practice. The Officer advised that an Executive Response of the recommendations had been requested and was due back to the PAC by 25<sup>th</sup> October 2022.

The C&AG then provided an overview of the Review of Child and Adolescent Mental Health Services (CAMHS) published in September 2022. It was advised that all aspects of CAMHS had been analysed and included governance arrangements, CAMHS referrals, resourcing, the relationship between Government and CAMHS, performance and performance management and comparisons with other jurisdictions. It was also advised that the CAMHS Review Report made 30 recommendations and highlighted that whilst the overall Government strategy for CAMHS was positive, there lacked detail about the implementation of the strategy. It was further advised that overall Government needed to improve its governance and implementation plans with regards to CAMHS.

The PAC asked whether the review of CAHMS had determined whether the service was efficient, effective or value for money. It was advised that the review had not determined this.

The Officer advised that an Executive Response of the recommendations had been requested and was due back to the PAC by 7<sup>th</sup> November 2022.

**6. Cyber Security Arrangements**

The C&AG informed the PAC that in 2020 the Government identified a need to implement a cyber security transformation programme (CSP) and that the C&AG's Review of Cyber Security Arrangements was focused on the first tranche of the CSP. It was advised that the CSP had been delivered in a challenging environment following the outbreak of COVID-19 in Jersey.

The PAC requested that the Officer arrange a private briefing on the establishment of a Corporate Programme Management Office Framework overseeing the CSP and a private briefing on the CSP in order to help inform any comments to present to the States Assembly.

**AH**

**7. Governance of the States of Jersey Police**

The PAC was informed that following the previous C&AG Report on Governance of the States of Jersey Police, progress had been made to strengthen the independent operation of the States of Jersey Police from the Government. It was advised that

<p>the Jersey Police Authority (JPA) did not yet have the adequate resources and support it needed to undertake its functions and that a further assessment would be required to determine whether additional resources would enable the JPA to undertake its functions effectively. The C&amp;AG recommended that the PAC maintain a watching brief of matters related to this review and that the JPA should notify the PAC of any changes that required its attention.</p> <p>The PAC noted the C&amp;AG's recommendation and requested that the Officer draft a comments paper stating that the PAC would maintain a watching brief of matters related to the review and the JPA.</p>	<p><b>BW</b></p>
<p><b>8. Government's Response to the COVID-19 Pandemic: Governance, Risk Management and Decision Making</b></p> <p>The PAC noted the C&amp;AG's recommendation that Government mechanisms used to identify, record and manage potential conflicts of interest at political and officer level needed development. The PAC agreed that it should highlight this and requested that the Officer draft a comments paper noting the Government's approach to declarations and conflicts of interest.</p>	<p><b>BW</b></p>
<p><b>9. Government's Response to the COVID-19 Pandemic: Test and Trace and Vaccination Programme</b></p> <p>The C&amp;AG informed the PAC that the Government rejected a recommendation of the Review of the Governments Test and Trace and Vaccination Programmes, related to inequalities impact assessments.</p> <p>The PAC discussed the Government's decision to reject the recommendation and requested that the Officer draft correspondence to the Director-General for Strategic Policy, Planning and Performance, to request evidence that the Government had considered an inequalities impact assessment as part of COVID-19 policy development.</p>	<p><b>AH</b></p>
<p><b>10. Work Programme</b></p> <p>The PAC noted and discussed the legacy report of the former PAC and agreed that it should request an up-to-date and completed version of the Government's recommendation tracker. The PAC requested that the Officer draft correspondence to the Chief Executive Officer and Director-General's to request an updated recommendation tracker.</p> <p>The Officer informed the PAC that once the updated recommendation tracker had been received the PACs work programme would also be updated.</p>	<p><b>AH</b></p> <p><b>AH</b></p>
<p><b>11. States Annual Report and Accounts 2021 Review</b></p> <p>The PAC noted and discussed its draft Scoping Document and Terms of Reference for its proposed review of the States Annual Report and Accounts 2021. The PAC agreed to update the Stakeholders and Key Witnesses section of the Scoping Document with the Chair of the Government of Jersey Risk and Audit Committee (JRAC).</p> <p>The PAC requested that the Officer add the Chair of the JRAC to the Stakeholders and Key Witnesses section of the Scoping Document and obtain approval for the Review from the Scrutiny Liaison Committee.</p>	<p><b>AH</b></p>
<p><b>12. Six-Month Update Report</b></p>	

<p>The PAC noted the publication of R.122/2022 'Finance Law Delegation Report January to June 2022' (Report) and was informed by the C&amp;AG that Government Officers had advised that the published Report met the relevant legal requirements.</p> <p>The PAC expressed concern that the Report did not provide enough information and questioned whether it met best practice and accountability. The PAC requested that the Officer add these concerns to potential areas of questioning for future Quarterly Public Hearings.</p>	<p><b>AH</b></p>
<p><b>13. Future Meetings</b></p> <p>The PAC noted that its next scheduled meeting was due to take place at 12pm on Wednesday 12th October 2022 in the Blampied Room, States Building.</p>	

# Public Accounts Committee

## Record of Meeting

Date: 7<sup>th</sup> October 2022

Present	Deputy Lyndsay Feltham, Chair Deputy Max Andrews, Vice-Chair Deputy Tom Coles, Member Connétable Richard Honeycombe, Member  Philip Taylor, Lay-Member Matthew Woodhams, Lay-Member
Apologies	Graeme Phipps, Lay-Member
Absent	
In attendance	Lynn Pamment, Comptroller & Auditor General, Jersey Audit Office  Andy Harris, Principal Committee and Panel Officer

Agenda matter	Action
<p><b>1. Quarterly Hearing with the Chief Executive</b></p> <p>The Public Accounts Committee (PAC) noted a draft question plan for the quarterly hearing with the Chief Executive of the Government of Jersey (CEO) which was scheduled to take place on Wednesday 19<sup>th</sup> October.</p> <p>The PAC discussed the question plan and agreed changes and further questions to be added. The Officer advised that the plan would be updated and circulated to the PAC prior to its next meeting on Wednesday 12<sup>th</sup> October.</p>	<b>AH</b>

# Public Accounts Committee

## Record of Meeting

Date: 12th October 2022

Present	Deputy Lyndsay Feltham, Chair Deputy Max Andrews, Vice-Chair Deputy Tom Coles, Member Connétable Richard Honeycombe, Member  Philip Taylor, Lay-Member Graeme Phipps, Lay-Member Matthew Woodhams, Lay-Member
Apologies	
Absent	
In attendance	Lynn Pamment, Comptroller & Auditor General, Jersey Audit Office  <b>Item 3 only:</b> Sir Derek Myers, Chair, COVID-19 Independent Review Panel Professor Maggie Rae, Member, COVID-19 Independent Review Panel Sir Richard Gozney, Member, COVID-19 Independent Review Panel Ian Hickman, Executive Officer, COVID-19 Independent Review Panel  Andy Harris, Principal Committee and Panel Officer Ben Walker, Research and Project Officer

Agenda matter	Action
<p><b>1. Records of Meetings</b></p> <p>The PAC noted and approved the records of the meeting held on 28th September 2022, subject to an amendment to the Child and Adolescent Mental Health Services paragraph of the C&amp;AG Audit Plan Update and PAC Work Programme section.</p>	<b>BW</b>
<p><b>2. Conflicts of Interest</b></p> <p>The PAC noted the declaration of interest's section of the Scrutiny and Public Accounts Committee Proceedings Code of Practice and agreed that Members did not have any declarations or conflicts of interests at the present time.</p>	
<p><b>3. Briefing – Independent COVID-19 Response Review</b></p> <p>The PAC received members of the Jersey COVID-19 Independent Review Panel for a private briefing on the COVID-19 Independent Review Panel Report which had been embargoed and due for publication on 13th October 2022. The record of this meeting was classified as exempt in accordance with the Freedom of Information (Jersey) Law 2011 (as amended) under Qualified Exemption Article 36.</p>	
<p><b>4. Comptroller and Auditor General Update</b></p> <p>The PAC was provided with an update on the Comptroller and Auditor General (C&amp;AG) Audit Plan. It was advised that the C&amp;AG had completed and issued a Report following her Risk Management review and that ongoing fieldwork had taken place on a number of other C&amp;AG reviews.</p>	

12.10.2022



The PAC was informed that the Risk Management review was a follow-up review to the previous review of Risk Management undertaken by the C&AG in 2017. It was advised that the 2017 Risk Management review did not consider risks that related to strategic investments or pension funds and was focused on organisational risks. It was also advised that following the 2017 review it had been clear that the profile of Risk Management in Jersey had moved on and highlighted that a new Head of Risk had been appointed within the Government of Jersey, a new Enterprise Risks Management System had been implemented and that the overall Risk Management strategy had improved.

The C&AG summarised that whilst improvements had been made, decisions about Risk Management continued to be made at a strategic level, with significant amounts of information presented to the Executive Leadership Team (ELT), that made it difficult to summarise and judge the risk landscape in Jersey.

The PAC asked how long the current Head of Risk had been in post. It was advised that the Head of Risk had been in post since 2019 and was having an impact on departmental risk recording but highlighted that the Community Risk Register remained outdated. It was also advised that Corporate Risk Management and Government Plan processes had not been joined up and that this highlighted inconsistency of risk recording.

The PAC questioned whether ELT used a PowerPoint presentation for matters related to risk management. It was advised that ELT often used a very detailed PowerPoint presentation which contained too much information, and that one of the Risk Management review recommendations related to ELT challenging information presented about risk mitigations.

The PAC wished to know whether there was clarity about what constituted a risk to the Government of Jersey. It was advised that whilst there was clarity about what constituted a risk, the complexity of Government meant that there were many different types of risk, and these needed to be accurately recorded on a risk register.

The PAC asked about the processes the Government of Jersey had in place to mitigate risks and whether there were levels of protection against risk. It was advised that records of risk mitigation and controls has been in place, but that many of these had not been effective. It was also advised that many of the risk mitigations and controls had not been joined up and cited the management of health and safety risks as an example due to the poor state of the Government of Jersey property estate.

**5. Cyber Security Arrangements**

The PAC noted arrangements for briefings in respect of the Corporate Programme Management Board (CPMB) and a Cyber Programme Update, asked the Officer to confirm whether these had been diarised. It was advised that the briefings had been confirmed and would take place on 15th November 2022 at 10am in the Blampied Room of the States Building.

The C&AG offered to provide a briefing to discuss key terminology prior to the briefings on the CPMB and the Cyber Programme Update, and the PAC requested that the Officer make provision for a meeting with the C&AG prior to the briefings.

**AH**

The PAC also requested that the Officer make arrangements for a separate briefing on the organisational structure of the departments and Government Officers managing the CPMB and Cyber Programme, to take place following the CPMB and Cyber Programme Update briefings.

**AH**

<p><b>6. COVID-19 Response – Test and Trace and Vaccination Programme</b></p> <p>The PAC noted a response had been due from the Directors General of Strategic Policy, Planning and Performance, in regard to the Executive Response to the C&amp;AG COVID-19 Response – Test and Trace and Vaccination Programme Report and asked whether this had been received. It was advised that the response due would be followed up if Officers had not received it by close of business on 12th October 2022.</p>	<p><b>AH</b></p>
<p><b>7. Child and Adolescent Mental Health Services</b></p> <p>The PAC noted that it was due to receive an Executive Response to the C&amp;AG Child and Adolescent Mental Health Services Report on 7th November 2022.</p>	
<p><b>8. Quarterly Hearing with the Chief Executive Officer</b></p> <p>The PAC noted and discussed its question plan ahead of its Quarterly Public Hearing with the Chief Executive Officer on 19th October at 3pm.</p> <p>The PAC agreed a number of changes and requested that the Officer update the question plan. It was advised that the question plan would be updated, and the question areas and the timing of questions confirmed with the PAC in advance of the Quarterly Public Hearing.</p> <p>The PAC also requested that the Officer set up a WhatsApp group chat for PAC Members to privately discuss matters related to PAC Public Hearings.</p>	<p><b>AH</b></p> <p><b>AH</b></p>
<p><b>9. Work Programme</b></p> <p>The PAC noted that the Chief Executive Officers response to the priorities arising from the PAC recommendations tracker would be received in due course, and that the PAC work programme had been updated.</p> <p>The Officer informed the PAC that its work programme was due to receive further updates that included the Risk Management Report and comments papers drafted in response to a number of Executive Responses.</p>	
<p><b>10. States Annual Report and Accounts 2021 Review</b></p> <p>The PAC noted that the States Annual Report and Accounts 2021 Review had publicly launched on the States Assembly website on 11th October 2022.</p> <p>The Officer informed the PAC that the Terms of Reference for the review had been provided in written correspondence to the Directors General of each Government department and that a press release for the review had been published. It was also advised that a provisional Public Hearing had been scheduled to take place from 2:30pm to 4:30pm on 18th November 2022 with the Treasurer of the States.</p> <p>The PAC requested that the Officer consider alternative dates for the Public Hearing with the Treasurer of the States to accommodate the Lay-Members Philip Taylor and Matthew Woodhams.</p>	<p><b>AH</b></p>
<p><b>11. Scrutiny Member Training</b></p> <p>The PAC noted that it was due to receive Microsoft Teams Training by ALX on 16th November 2022 from 9:30am to 11:30am.</p> <p>The PAC noted the arrangements for a PAC ‘Visioning Day’ and asked about potential dates for the session to take place. It was advised that the PAC was due to</p>	

<p>receive an outline of the proposal on Monday 17th October 2022 which would include proposed dates for the PAC to discuss and agree.</p>	
<p><b>12. Future Meetings</b></p> <p>The PAC noted that its next scheduled meeting was due to take place at 12pm on Wednesday 19th October 2022 in the Blampied Room of the States Building. It was advised that the Officer would make arrangements for a sandwich lunch between the PAC and the Board of Governors of the Jersey Audit Office.</p> <p>The PAC noted and agreed its proposed meetings dates for 2023.</p>	<p><b>BW</b></p>

# Public Accounts Committee

## Record of Meeting

Date: 19<sup>th</sup> October 2022

Present	Deputy Lyndsay Feltham, Chair Deputy Max Andrews, Vice-Chair Deputy Tom Coles, Member Connétable Richard Honeycombe, Member  Philip Taylor, Lay-Member [Items 2 only] Matthew Woodhams, Lay-Member Graeme Phipps, Lay-Member
Apologies	
Absent	
In attendance	Lynn Pamment, Comptroller & Auditor General, Jersey Audit Office (JAO) Stephen Warren, Deputy Comptroller and Auditor General [Item 2 only] Grace Nesbitt, Chair, Chair of the Board of Governance, JAO [Item 1 only] Professor Russell Griggs, Member, Board of Governance, JAO [Item 1 only] Robert Tinlin, Member, Board of Governance, JAO [Item 1 only]  Suzanne Wylie, Chief Executive, Government of Jersey [Item 2 only] Richard Bell, Treasurer of the States [Item 2 only] Tom Walker, Director General, Strategic Policy, Planning and Performance [Item 2 only] Catherine Madden, Chief of Staff, Office of the Chief Executive [Item 2 only]  Andy Harris, Principal Committee and Panel Officer Ben Walker, Research and Project Officer Ella Nicholls, Communications Officer [Item 2 only]

Agenda matter	Action
<p><b>1. Meeting with the Jersey Audit Office (JAO) Board of Governance</b></p> <p>The Public Accounts Committee (PAC) received Stephen Warren, Deputy Comptroller and Auditor General, Grace Nesbitt, Chair, Chair of the Board of Governance, JAO, Professor Russell Griggs, Member, Board of Governance, JAO and Robert Tinlin, Member, Board of Governance, JAO for an introductory meeting to the work of the Board of Governance of the JAO.</p> <p>The PAC discussed the work of the Board of Governance (the 'Board') and noted that it was a key means by which the Comptroller and Auditor General was held to account for the public funds allocated to the Jersey Audit Office. Established by the Comptroller and Auditor General (Board of Governance) (Jersey) Order 2015, the Board's function was to keep under review whether the Comptroller and Auditor General had used and was using the resources allocated properly, efficiently and effectively.</p> <p>The PAC was informed that, in discharging its responsibilities, the Board had a statutory duty to:</p>	

19.10.2022

<ul style="list-style-type: none"> <li>• Scrutinise the use of resources by, and governance arrangements of, the Comptroller and Auditor General</li> <li>• Report any concerns to the Chief Minister and Chair of the Public Accounts Committee</li> <li>• If requested to do so, advise the Chair of the Public Accounts Committee on the appointment of auditors to the Jersey Audit Office</li> <li>• Review, and if deemed appropriate, comment on any estimates submitted by the Comptroller and Auditor General to the Chair of the Public Accounts Committee for inclusion in the Government Plan.</li> <li>• Review the audited accounts of the Jersey Audit Office</li> <li>• If it decided to do so, prepare an assurance report on the annual expenses of the Comptroller and Auditor General; and</li> <li>• Keep under review the remuneration of the Deputy Comptroller and Auditor General.</li> </ul> <p>The Committee discussed the current makeup of the Board and noted that a request had been made to the Chief Minister, via the Chair of PAC, to bring forward amendments to the legislation governing the make-up and terms of office of the Board and its members. It was noted that, at present, the terms of office of the appointed Members were due to expire at the same time which would create issues in relation to succession planning and the operation of the Board. It was hoped that an amendment could be made to the legislation in order to rectify this and provide for a staggered term of office for members in order to maintain continuity. Furthermore, it was explained that an amendment would also be required to add a further member to the Board, with the intention that this would be a person based on Island in order to add further experience and knowledge to its operation.</p> <p>The PAC noted that several requests had been made to arrange a meeting with the Chief Minister in order to discuss these changes in further detail and requested that this be followed up as a matter of priority.</p> <p>The Board also noted that arrangements would need to be made regarding the appointment of the next C&amp;AG as her term of office was due to expire at the end of 2026, during the same year as a General Election. It was explained that consideration would need to be given to the timing of the appointment of the new C&amp;AG, noting that it was required for the States Assembly to approve the appointment, and that the pre-election period and formation of the new PAC after the election could create significant barriers to a smooth recruitment process. It was agreed that this would require substantial planning in order to achieve a smooth transition from one C&amp;AG to another. The PAC noted this and agreed it would look further at the process for appointment of the new C&amp;AG in the coming year.</p> <p>The PAC thanked the Board for attending and they withdrew from the meeting.</p>	AH
<p><b>2. Quarterly Hearing with the Chief Executive</b></p> <p>The PAC noted a draft question plan and agreed further changes ahead of its scheduled quarterly hearing with the Chief Executive of the Government of Jersey at 3pm that afternoon.</p> <p>The PAC received Suzanne Wylie, Chief Executive, Government of Jersey, Richard Bell, Treasurer of the States, Tom Walker, Director General, Strategic Policy, Planning and Performance and Catherine Madden, Chief of Staff, Office of the Chief Executive at 3:00pm for a quarterly public hearing. The proceedings were webcast live and recorded so that a transcript could be produced.</p>	

At the conclusion of the hearing, the PAC agreed that it would put out social media posts highlighting the key areas arising from the hearing. The Communications Officer advised that these would be drafted for approval by the Chair in due course.

**EN**

The PAC also agreed that it would draft a letter to the Chief Executive thanking her for attending the hearing and also to confirm action points arising. It was agreed that the letter would also request the quarterly performance updates provided by Director Generals' for the PAC's information.

**AH**

# Public Accounts Committee

## Record of Meeting

Date: 26<sup>th</sup> October 2022

Present	Deputy Lyndsay Feltham, Chair Deputy Max Andrews, Vice-Chair Deputy Tom Coles, Member Connétable Richard Honeycombe, Member [Items 1-2 and 4-12]  Philip Taylor, Lay-Member Graeme Phipps, Lay-Member [Items 1-2 and 4-12]
Apologies	Matthew Woodhams, Lay-Member
Absent	
In attendance	Lynn Pamment, Comptroller & Auditor General, Jersey Audit Office (JAO) [Items 1-2 and 4-12]  Andy Hacquoil, Group Director, Strategic Finance, Treasury and Exchequer [item 3 only] Nick Wallace, Head of Financial Planning, Treasury and Exchequer [item 3 only] Simon Spottiswoode, Manager, Business Planning, Treasury and Exchequer [item 3 only] Paul Bradbury, Head of Ministerial Support Unit [Item 3 only]  Andy Harris, Principal Committee and Panel Officer Ben Walker, Research and Project Officer

Agenda matter	Action
<p><b>1. Records of Meetings</b></p> <p>The Public Accounts Committee (PAC) noted and approved the records of the meetings held on 7<sup>th</sup> and 19<sup>th</sup> October 2022. It was noted that the minutes from 12<sup>th</sup> October and associated file note would be circulated on the next agenda for approval.</p>	<b>AH</b>
<p><b>2. Conflicts of Interest</b></p> <p>The PAC noted the declaration of interests section of the Scrutiny and Public Accounts Committee Proceedings Code of Practice and agreed that Members did not have any declarations or conflicts of interests at the present time.</p>	
<p><b>3. Briefing – Proposed Government Plan 2023 – 2026</b></p> <p>The PAC, Scrutiny Liaison Committee and Scrutiny Panel Members (Scrutiny Members) received Andy Hacquoil, Group Director, Strategic Finance (Group Director) and Nick Wallace, Head of Financial Planning, Treasury and Exchequer, Simon Spottiswoode, Head of Business Planning, Treasury and Exchequer and Paul Bradbury, Head of Ministerial Support, Office of the Chief Executive, for a private briefing on the Proposed Government Plan 2023-2026 (Government Plan).</p> <p>The briefing was led by the Group Director, who advised that Scrutiny Members would be provided with an overview of the Government Plan timeline, a recap of the</p>	

structure of public finances, requirements of the Public Finances Law, the Government Plan Proposition and structure and the structure of the Annex to the Government Plan.

The Group Director provided an overview of the timeline for the Government Plan which had been lodged on 4th October 2022 with a 10-week lodging period, the Annex to the Government Plan published on 20th October 2022, the Draft Finance Law published on 1st November 2022, the deadline for Government Plan Amendments of 29th November 2022, the Government Plan Debate of 13th December 2022 and the final publication of the Government Plan on January 2023.

The Group Director informed Scrutiny Members about the structure of public finances in Jersey. It was advised that public finances in Jersey included the Consolidated Fund which managed most of the Government's income and expenditure, Trading Operations which managed specific areas of operation, States Funds which had been established for specific purposes to receive income, incur expenses and hold assets, legally separate companies wholly owned by the Government, strategic investments as legally separate companies owned or part owned by the Government which included Parishes and Trust and Bequest Funds.

The briefing then transitioned to the financial elements of the Government Plan as set out formally under Article 9 of the Public Finances Law, and that these included the Consolidated Fund showing Estimated Income, Net Revenue Expenditure Approval and Major Projects, the requirements of the States Funds to show States Fund Estimates and Transfers and a requirement to show any Government Financing.

The Group Director then provided States Members with an overview of the contents of the Government Plan Proposition which related to income, financing and borrowing and expenditure.

The Group Director informed Scrutiny Members about the Government Plan structure which included the economic context of the Government Plan, the financial strategy, income forecasts, budget proposals, revenue expenditure, value for money, capital and other projects, the balance sheet and funds and the appendixes including supplementary tables.

The briefing was concluded with an overview of the Government Plan Annex structure which included supplementary tables, departmental financial tables and the narrative for revenue expenditure growth.

Scrutiny Members asked what performance metrics would be used to determine how funds allocated in Government Plan would be spent. It was advised that Government used some of the principles of 'zero-based budgeting' to allocate funding to Government departments and that zero-based budgeting had been used to inform the funding allocated in the current Government Plan.

Scrutiny Members noted that the Government Plan did not specify what the Government sought to achieve. It was advised that the Government's Ministerial Plans would set out what each Minister intended to deliver and that these would be supported with 'delivery plans' which would be provided at a later date, with Key Performance Indicators (KPIs) to be delivered with funds allocated in the Government Plan.



Scrutiny Members noted that the 'delivery plans' would be provided after Government Plan funding had already been allocated. It was advised that Common Strategic Plan, Government Plan, Ministerial Plans and the 'delivery plans' had been agreed in the context of the June 2022 General Election which created significant work for Government. It was also advised that Ministers had considered their individual Ministerial Plans, and that funds allocated for investment in Government Plan had been intended to ensure each Ministerial Plan could be achieved.

Scrutiny Members then asked how zero-based budgeting could be achieved in the absence of 'delivery plans.' It was advised that whilst the Government had changed, the services provided by Government had not necessarily changed, and that provision of a 'delivery plan' would focus on the changes Government wanted to make and the KPIs allocated to the proposed changes.

Scrutiny Members wished to know about the non-pay inflationary amounts set out in Government Plan. It was advised that for a number of years Government Departments had not received non-pay inflationary amounts and had absorbed non-pay inflation into departmental base budgets. It was also advised that 4% had been allocated to non-pay inflationary amounts in the current Government Plan, and that this was lower than the 6.7% forecasted by the Fiscal Policy Panel. Scrutiny Members expressed concern that this could result in further cuts to Government department budgets due to rising inflation.

Scrutiny Members thanked the Group Director and Government Officers for their time, and the private briefing was concluded.

#### **4. Comptroller and Auditor General Update**

The PAC received an update from the Comptroller and Auditor General (C&AG) in relation to her ongoing audit plan. It was noted that the C&AG intended to publish an annual reporting good practice guide in early November 2022 and a presentation would be given to the PAC at its next meeting on Wednesday 9<sup>th</sup> November 2022. It was explained that the report would be of use to the PAC in relation to its own review of the States Annual Report and Accounts 2021.

The PAC recalled its recent quarterly hearing with the Chief Executive and discussed whether standardised reporting across Government departments should be a theme for follow up in relation to the work of the C&AG. It was noted that reporting across Government varied in its accessibility and content, and it was suggested that this could be an area where further examination was warranted. The C&AG advised the PAC of the independence of her audit plan and that this was vital in order for her to fulfil her function effectively. It was also noted that the audit plan for 2023 had yet to be finalised.

#### **5. Governance and Decision Making During the COVID-19 Pandemic**

The PAC noted draft comments in relation to the Executive Response to the C&AG report on Governance and Decision Making During the COVID-19 Pandemic. It was noted that the comments had focussed on recommendations relating to declaration of conflicts of interest in decision-making bodies and standardising documents and agendas for meetings of those bodies. It was agreed that the PAC would add further comments in relation to C&AG's recommendation around the requirement for standardised reporting formats arising from the work of decision-making bodies.

It was also agreed that the Committee would amend the tables within the comments setting out the recommendations and response to include the timescale and

**BW**

<p>responsible officer that had been identified by the Government within the Executive Response.</p> <p>The Officer advised that these comments would be added to the report, and it would be recirculated in due course for approval prior to presentation.</p>	<p><b>BW</b></p>
<p><b>6. Governance of the States of Jersey Police (Follow up)</b></p> <p>The PAC noted draft comments in relation to the Executive Response to the C&amp;AG report on Governance of the States of Jersey Police (Follow up). The PAC approved the draft comments on the basis that the tables within the comments that highlighted the recommendations and response were updated to include the timescale for completion and responsible officer identified by the Government within the Executive Response. Subject to these changes, the PAC approved publication of the comments. The Officer advised that these changes would be made, and the comments circulated to the States Greffe for presentation in due course.</p>	<p><b>BW</b></p>
<p><b>7. COVID-19 Response – Test and Trace and Vaccination Programme</b></p> <p>The PAC noted a response from the Director General for Strategic Policy, Planning and Performance (SPPP) in relation to its letter requesting further information in regard to the rejection of recommendation 11 of the C&amp;AG’s report (pertaining to the adoption of inequalities impact assessments as part of the policy making process). It was noted that the response from the Director General had highlighted that the data collected by Government in relation to population needed to be improved and that plans were being put in place in order to achieve this. It was noted that once sufficient data sets were available this would assist in strengthening the policy making process and identifying inequalities across the population.</p> <p>The PAC noted the response and welcomed the commitment to gather improved data in this regard, however, it raised concern that no timescale for completion of this work had been specified in the response. The C&amp;AG had previously circulated comments on the response to the PAC and explained areas of focus for the Committee to take forward in relation to the Executive Response which had not yet been answered by the response from the Director General, including timescales for work to be undertaken.</p> <p>It was agreed that the PAC would send a further letter to the Director General for SPPP requesting details of proposed timescales for this work to take place. The Officer advised that this would be drafted for approval in due course.</p>	<p><b>AH</b></p>
<p><b>8. States Employment Board – Follow up</b></p> <p>The PAC noted that the Executive Response from the Government of Jersey in relation to the C&amp;AG report ‘<i>States Employment Board – follow up</i>’ had been provided by the Executive. The C&amp;AG explained that she had reviewed the response and, on balance, was satisfied with the responses given. It was noted that one ‘area for consideration’ had been rejected, however, this related to the recording of meetings to assist in the minute taking process. It was noted that the response had explained that detailed minutes were produced by the officers in the States Greffe.</p> <p>The PAC noted the timescales in relation to the implementation of the recommendations arising from the report and agreed it would draft comments welcoming the commitment to implementation and that it would continue to hold the executive to account for delivery. It was agreed that as a number of recommendations were proposed to be implemented by the end of 2022 that this</p>	<p><b>AH</b></p>

<p>may form an area of follow up with the Chief Executive at the next quarterly hearing in January 2022.</p>	
<p><b>9. Work Programme</b></p> <p>The PAC noted that a letter had been sent to the Chief Executive following the recent quarterly hearing requesting copies of the quarterly finance and performance reports as well as seeking further information about areas of priority for the Chief Executive. It was noted that, due to the half-term and officer availability, this was due to be provided by Thursday 4<sup>th</sup> November. The PAC requested that the quarterly reports be shared with it by the end of the week, noting that this information should be readily available, with the rest of the response being provided by the new deadline. The Officer advised that this request would be put to the Chief Executive urgently.</p> <p>The PAC noted its updated work programme and that executive responses were due for the following reports during November 2022:</p> <ul style="list-style-type: none"> <li>• Children and Adolescent Mental Health Services (CAMHS) – 7<sup>th</sup> November</li> <li>• Risk Management – Follow up – 22<sup>nd</sup> November</li> </ul>	<p><b>AH</b></p>
<p><b>10. States Annual Report and Accounts 2021 Review</b></p> <p>The PAC noted that the proposed hearing date of Friday 21<sup>st</sup> November would not be possible due to availability of Members and had previously agreed to arrange a new date to allow for all Members to attend. It was noted that additional dates had been discussed with the Chief Executive and a meeting request would be circulated in due course once a date had been identified.</p> <p>The PAC requested that hard copies of the States Annual Report and Accounts 2021 were circulated to Members and agreed that prior to the next meeting on Wednesday 9<sup>th</sup> November Members would examine the document in order for a discussion on areas of interest to be had at that meeting. It was also requested that copies of relevant documents relating to the review be circulated on Teams. The Officer advised that the following information would be circulated to the PAC:</p> <ul style="list-style-type: none"> <li>• Government Plan 2021-2024</li> <li>• Government Plan 2021-2024: Annex</li> <li>• Mid-Year Report 2021</li> <li>• Departmental Business Plans 2021</li> <li>• Departmental Performance Indicators 2021.</li> </ul> <p>The C&amp;AG advised that a report on annual accounting best practice of 38 entities (including the Government of Jersey) would be presented prior to the next meeting on 9<sup>th</sup> November and that a presentation would be given outlining areas for examination by the PAC within its review. The C&amp;AG also advised that a report on best practice accounting from New Zealand would be shared with the PAC.</p> <p>The PAC noted that requests had been sent to all Accountable Officers of both Executive and Non-Ministerial Bodies to provide the accountable officer governance statements that informed the 2021 States Annual Report and Accounts and that these were due to be received by Thursday 3<sup>rd</sup> November 2022. Subject to receiving these documents, the PAC would consider any further areas for consideration that may arise.</p>	<p><b>AH</b></p> <p><b>AH</b></p> <p><b>LP</b></p> <p><b>AH</b></p>

<p><b>11. PAC Visioning Day and Training</b></p> <p>The PAC recalled that it had agreed to arrange a ‘visioning day’ in which to discuss and agree its objectives and key performance indicators for its term of office. Further to its last meeting, the Chair and Committee and Panel Officer had engaged with Kate Faragher of Bespoke Skills Ltd in order to draft an outline for the day. The PAC noted and discussed a draft outline that had been provided and agreed changes to the proposed structure of the day. It was agreed that the Officer would contact Kate in order to discuss the changes with a view to circulating a revised version in due course.</p> <p>It was agreed that due to the volume of meetings and work being undertaken by the PAC until the end of 2022 that it would aim to hold the visioning day in January 2022. The Officer advised that dates would be identified with Kate Faragher and a meeting request would be circulated once a suitable date had been identified.</p> <p>The PAC noted that a proposed visit to the House of Commons was due to be arranged, however, no further information on dates had been provided at this time. It was agreed that the visit would need to provide opportunities for Members to speak directly with PAC Members in Westminster rather than simply attend hearings of the PAC. It was agreed that the PAC could watch previous hearings on the House of Commons website if required. The Officer advised that contact would be made with the House of Commons in order to arrange the visit in line with the PAC’s expectations.</p>	<p>‘</p> <p><b>AH</b></p> <p><b>AH</b></p> <p><b>AH</b></p>
<p><b>12. Future Meetings</b></p> <p>The PAC noted that its next scheduled meeting was due to take place at 12:00pm on Wednesday 9<sup>th</sup> November in the Blampied Room, States Building.</p>	

# Public Accounts Committee

## Record of Meeting

Date: 9<sup>th</sup> November 2022

Present	Deputy Lyndsay Feltham, Chair Deputy Max Andrews, Vice-Chair Deputy Tom Coles, Member  Philip Taylor, Lay-Member
Apologies	Connétable Richard Honeycombe, Member Matthew Woodhams, Lay-Member Graeme Phipps, Lay-Member
Absent	
In attendance	Lynn Pamment, Comptroller & Auditor General, Jersey Audit Office (JAO)  Andy Harris, Committee and Panel Officer Ben Walker, Research and Project Officer

Agenda matter	Action
<b>1. Records of Meetings</b>  The Public Accounts Committee (PAC) noted and approved the record of the meeting held on 12 <sup>th</sup> October 2022.	
<b>2. Conflicts of Interest</b>  The PAC noted the declaration of interests section of the Scrutiny and Public Accounts Committee Proceedings Code of Practice and agreed that Members did not have any declarations or conflicts of interests at the present time, however, in the interests of openness and transparency the following matters were noted:  The Chair of the PAC noted that she had lodged an amendment to the Common Strategic Priority in relation to the Jersey Performance Framework, however, explained that this was in her capacity as a States Member and did not relate to her role within the PAC.  Deputy Max Andrews explained that he had lodged a proposition for debate in the States Assembly which requested further information to be published by the Government of Jersey in relation to the number of employees within the salary bands across the various departments and States owned entities.	
<b>3. Comptroller and Auditor General Update</b>  The PAC received an update from the Comptroller and Auditor General (C&AG) in relation to her ongoing work programme. The C&AG advised that her report on Annual Reporting, which examined all 38 entities associated with the States of Jersey had been presented that morning.  It was noted that reports relating to the following Jersey Audit Office review were due to be finalised before the end of 2022 and were due to go through a period of review	

and factual accuracy checking with Government prior to publication which could take up to a month to finalise:

- Grants to Arts, Heritage and Cultural Organisations
- Efficiency savings ('re-balancing').

Two further reports relating to the deployment of staff resources in health and community services and ICT implementation (Integrated Technology Solution) were also due to be completed within the coming weeks and would then go through the review process prior to publication.

The C&AG provided the PAC with an overview of her key findings and recommendations arising from the 'Annual Reporting' report. It was noted that this was the third report that had been issued by the C&AG examining the annual reports of the States of Jersey entities and was focussed on assessing the minimum content that was considered best practice for accountability to public stakeholders, essential elements of a good annual report and over-arching principles for good public reporting. The review sought to identify the progress being made by entities in improving their annual reporting. It also sought to identify and share good practice through the publication of a further *Good Practice Guide*.

The C&AG explained that she had considered four overarching principles when assessing the content of the various annual reports which included:

- Supporting Accountability – this noted that the best reports told the story of the organisation in a fair and balanced way, complied with relevant reporting requirements and included clear action points to take forward.
- Accessibility – this noted that the best reports highlighted key trends in the financial statements, included concise summaries of key points and considered how the organisation engaged with key stakeholders and met their needs.
- Transparency – this noted that the best reports included frank and honest analysis, consideration of the challenges that the organisation was facing, appropriate use of data and quantification of risks and performance measures.
- Understandable – this noted that the best reports used plain English to explain difficult concepts, infographics and diagrams to communicate important messages and a clearly integrated structure to help users navigate it effectively.

With regard to the overarching principles, the C&AG explained that most entities had made improvements within their annual reporting, in some instances quite significantly. It was noted that the key findings of the report included:

- three-quarters of 2021 annual reports set out information on performance, accountability and (where relevant) their finances in single annual reports. This compares to just over half in 2020
- 66% of 2021 annual reports' overall content (43% in 2020) was fair or good compared to best practice; and
- 79% of annual reports (62% in 2020) demonstrated fair or good compliance with best practice principles.

It was noted, however, that progress in relation to accountability and sustainability reporting had been slower, with the following key findings identified:

<ul style="list-style-type: none"> <li>• more than 40% of accountability reports were still poor or very poor compared to best practice. In particular, over 70% of remuneration and staff reporting (including disclosure of directors' pay and directors' interests) fell below best practice; and</li> <li>• just under half of annual reports made no reference to climate issues and only five reported on sustainability using a relevant sustainability framework.</li> </ul> <p>There had also been a mixed picture in respect of timeliness for producing annual report and accounts in 2021, with the following key findings noted:</p> <ul style="list-style-type: none"> <li>• 14 entities published their 2021 annual reports in an earlier month than for the previous years compared to 10 that published their annual reports in a later month.</li> <li>• More entities missed their deadlines for their 2021 annual reports than for their 2020 annual reports</li> <li>• Fewer annual reports were published by 31<sup>st</sup> July 2022 than had been the case in 2021 and 2020.</li> </ul> <p>The C&amp;AG then provided the PAC with an overview of the five key recommendations that had been made as a result of the review.</p> <p>In conclusion, the C&amp;AG explained that annual reporting was fundamental to ensuring accountability of public entities and that she was pleased with the improvements she had seen in the annual reports of many States controlled and States established entities. The C&amp;AG went on to state she would encourage entities to consider the issues raised in the report and associated <i>Good Practice Guides</i> and continue to make further improvements.</p> <p>It was noted that the Government of Jersey had an opportunity to build on the progress made by individual entities by specifying the requirements for annual reporting. In doing so, it was suggested that the States should pay particular attention to:</p> <ul style="list-style-type: none"> <li>• accountability reporting, especially staff and remuneration disclosures; and</li> <li>• sustainability reporting.</li> </ul> <p>In order to assist the States of Jersey and individual entities to focus their actions, the C&amp;AG explained that she had consolidated the findings from this report and recommendations from her 2020 and 2021 reports into a single set of recommendations.</p> <p>The PAC thanked the C&amp;AG for presenting her report and noted that it would shortly issue an Executive Response template to the Chief Executive in order to gain a response to the recommendations raised in the report.</p>	AH
<p><b>4. COVID-19 Response – Test and Trace and Vaccination Programmes</b></p> <p>The PAC noted that a letter had been sent to the Director General for Strategic Policy, Planning and Performance to follow up on the PAC discussion at its previous meeting. It was noted that the Director General had been on annual leave and had requested an extension to respond by 18<sup>th</sup> November 2022. This was agreed and noted by the PAC and the response would be discussed at the next meeting on Wednesday 30<sup>th</sup> November.</p>	
<p><b>5. Governance and Decision Making During the COVID-19 Pandemic</b></p>	

<p>The PAC noted that comments in relation to the Executive Response had been amended and circulated for approval. The PAC agreed to present the comments to the States Assembly and the Officer advised that this would be done immediately.</p>	<p><b>BW</b></p>
<p><b>6. Governance of the States of Jersey Police (Follow up)</b></p> <p>The PAC noted that comments in relation to the Executive Response had been circulated for final approval. The PAC agreed to present the comments to the States Assembly and the Officer advised that this would be done immediately.</p>	<p><b>BW</b></p>
<p><b>7. States Employment Board – Follow up</b></p> <p>The PAC noted that comments in relation to the Executive Response had been drafted following discussion at the last meeting and had been circulated for approval. The PAC approved the comments and requested that the Officer make the necessary arrangements for the comments to be presented to the States Assembly.</p>	<p><b>BW</b></p>
<p><b>8. Children and Adolescent Mental Health Services</b></p> <p>The PAC noted that the Executive Response to the C&amp;AG report <i>Children and Adolescent Mental Health Services</i> had been received on Monday 7<sup>th</sup> November and circulated for its attention. It was agreed that the Committee would defer discussion on the Executive Response to its next scheduled meeting in order to provide Members with more time to examine it and for the C&amp;AG to provide comments to assist the Committee in its deliberations.</p>	<p><b>AH / LP</b></p>
<p><b>9. States Annual Report and Accounts 2021 Review</b></p> <p>The PAC received a briefing from the C&amp;AG in relation to her findings arising from her report ‘Annual Reporting’ which had been presented earlier that day. The C&amp;AG made the following comments that were of relevance to the PAC’s ongoing review in respect of the performance report and the accountability report contained within the States Annual Report and Accounts (SARA):</p> <p><b>Performance report:</b></p> <ul style="list-style-type: none"> <li>• The report could be more understandable: There was a large volume of data, unimaginative presentation and minimal meaningful analysis.</li> <li>• Improvements made in 2020 to provide clear summaries of selected Key Performance Indicator’s (KPIs) had been lost by returning to large volumes of data presented in tables. As a result, it was sometimes difficult to absorb the information and assess whether performance was good, bad or indifferent.</li> <li>• There was no clear description of the business model or structure of the organisation.</li> <li>• There was lots of performance information in relation to priorities, but this was poorly presented (too much information, text heavy, few graphics) with insufficient focus on outcomes or discussion as to whether performance was better, the same or worse than planned/expected. Priorities were also not clearly supported by discussions on risks and KPIs.</li> </ul> <p><b>Accountability Report:</b></p> <ul style="list-style-type: none"> <li>• There was clear information on governance structures (apart from attendance records)</li> <li>• There was limited information on the review of effectiveness of the governance structures</li> </ul>	



<ul style="list-style-type: none"> <li>• The report did not include a clear report on how data quality was ensured</li> <li>• Remuneration and staff report could be enhanced by more analysis on changes to remuneration year on year and on range of staff remuneration</li> <li>• Staff gender information was lacking</li> <li>• More information was required on arrangements for disabled employees</li> <li>• Whilst risks were set out they were not quantified and were not always clearly linked to strategic objectives.</li> </ul> <p>The C&amp;AG suggested that the PAC conduct follow up and challenge as part of its review in relation to the following key areas:</p> <ul style="list-style-type: none"> <li>• Gain an understanding of Government’s plans to develop its annual report and accounts, including future plans for performance reporting</li> <li>• Identify the progress made on the implementation of C&amp;AG recommendations on sustainability reporting</li> <li>• Establish the future plans for the States of Jersey accounting boundary</li> <li>• Challenge the Government on the selection of data included in its performance report</li> <li>• Challenge the Government on how it reported on risks within the SARA</li> <li>• Challenge the Government on the key aspects of good practice outlined by the C&amp;AG including: <ul style="list-style-type: none"> <li>○ Supporting accountability</li> <li>○ Transparency</li> <li>○ Accessibility</li> <li>○ Understandability; and</li> </ul> </li> <li>• Explore the links between the Annual Report and other performance reporting by Government including departmental annual reports.</li> </ul> <p>The PAC noted that it had received the ‘Accountable Officer Governance Statements’ from all Accountable Officers that contributed to the SARA. It was agreed that this information was helpful for the PAC to identify the process that was undertaken to inform the Accountability Report section of the SARA. The PAC requested that the Officer pass on its thanks to the Accountable Officers for providing the information.</p> <p>The PAC noted that it was due to hold a public hearing with the Chief Executive and Treasurer of the States on Monday 28<sup>th</sup> November at 3:30pm. The PAC recalled that it had agreed to examine the contents of the SARA following the previous meeting and noted a number of key areas for examination during the hearing. The PAC requested that a question plan be drafted for discussion following the briefing due to take place on Tuesday 15<sup>th</sup> November 2022.</p> <p>The PAC then discussed the timeline for presentation of its report and agreed it would seek to do so prior to the debate on the Government Plan 2023-26 which was due to take place the week commencing 12<sup>th</sup> December 2022. The Officer advised that once the hearing had taken place the report drafting could commence, and a Heads of Report would be drawn up for consideration by the Committee.</p>	<p style="text-align: right;"><b>AH</b></p> <p style="text-align: right;"><b>AH</b></p> <p style="text-align: right;"><b>AH</b></p>
<p><b>10. Work Programme</b></p> <p>The PAC noted an updated version of its work programme reflecting the receipt of the Executive Response for the Children and Adolescent Mental Health Services report and that the response to the Risk Management – Follow up review was due on 22<sup>nd</sup> November 2022.</p>	

<p>The PAC noted that it had been provided with a 'raw' version of the recommendation's tracker in the form of an excel spreadsheet. It was noted that the C&amp;AG was due to undertake analysis of the tracker and that the findings of this would be reported to the PAC in due course. It was agreed that the PAC would wait for the C&amp;AG's analysis to be provided before agreeing to undertake any further work on the matter.</p>	<p><b>LP</b></p>
<p>The PAC noted that a letter had been received from the Chief Executive in response to follow up questions arising from the quarterly public hearing held on 19<sup>th</sup> October 2022. It was noted that the PAC had requested copies of the quarter three finance and performance reports from the Government and that these would be shared with the PAC once the Council of Ministers had reviewed them at the meeting on Tuesday 15<sup>th</sup> November. The PAC agreed that it would follow this up after that meeting had taken place as a matter of priority.</p>	<p><b>AH</b></p>
<p><b>11. Government Plan 2023-26: Response to Corporate Services Scrutiny Panel</b></p>	
<p>The PAC recalled that it had received a letter from the Chair of the Corporate Services Scrutiny Panel (the Panel) requesting views on the proposed Government Plan 2023-26. The Officer advised that a letter had been drafted for the Chair of the Panel reflecting the discussion held at the last PAC meeting and had been shared for consideration by the PAC. It was agreed that the contents of the letter reflected the matters discussed and it agreed a number of additions. The Officer advised that the letter would be amended and shared with the PAC for final sign off in order that the response could be provided to the Panel by the deadline of Friday 11<sup>th</sup> November 2022.</p>	<p><b>AH</b></p>
<p><b>12. PAC Visioning Day and Training</b></p>	
<p>The PAC noted an amended outline for its proposed visioning day which had been discussed at its previous meeting. It agreed that it was content with the revised format and requested that the Officer liaise with Kate Faragher in order to confirm the outline and arrange the date for the visioning day to take place. It was noted that this would be planned to take place in January 2022. The Officer advised that a meeting request would be circulated in due course once a suitable date had been identified.</p>	
<p><b>13. Future Meetings</b></p>	
<p>The PAC noted that its next scheduled meeting was due to take place at 12:00pm on Wednesday 30<sup>th</sup> November in the Blampied Room, States Building.</p> <p>It was also noted that the PAC was due to receive a briefing on the Corporate Portfolio Management Officer and Cyber Security Programme on Tuesday 15<sup>th</sup> November at 10:00am which would be preceded by a briefing from the C&amp;AG at 9:00am</p>	

# Public Accounts Committee

## Record of Meeting

Date: 15<sup>th</sup> November 2022

Present	Deputy Lyndsay Feltham, Chair Deputy Max Andrews, Vice-Chair Deputy Tom Coles, Member Connétable Richard Honeycombe, Member (Items 2 and 3 only)  Philip Taylor, Lay-Member Graeme Phipps, Lay-Member
Apologies	Deputy Max Andrews, Vice-Chair Matthew Woodhams, Lay-Member
Absent	
In attendance	Lynn Pamment, Comptroller & Auditor General, Jersey Audit Office (JAO) Ant Harrison, Affiliate, Jersey Audit Office  John Quinn, Chief Operating Officer (Items 2 and 3 only) Lizzie Gardiner, Head of Corporate Portfolio Management Office (Items 2 and 3 only) Stuart Powell, Head of Information Security (Items 2 and 3 only)  Andy Harris, Committee and Panel Officer Ben Walker, Research and Project Officer

Agenda matter	Action
<p><b>1. Briefing – Jersey Audit Office – Technology Coaching Session for PAC Members</b></p> <p>The Public Accounts Committee (PAC) received Lynn Pamment, Comptroller and Auditor General (C&amp;AG) and Ant Harrison, Affiliate, Jersey Audit Office (JAO) for a briefing in relation to terminology and best practice in relation to digital strategies and Cyber Security. The briefing was held in private in accordance with the Freedom of Information (Jersey) Law 2011 (as amended) under Qualified Exemption Article 33.</p>	
<p><b>2. Briefing – Corporate Portfolio Management Office</b></p> <p>The PAC received John Quinn, Chief Operating Officer, Lizzie Gardiner, Head of Corporate Portfolio Management Office and Stuart Powell, Head of Information Security for a briefing in relation to the operation of the Corporate Portfolio Management Office. The briefing was held in private in accordance with the Freedom of Information (Jersey) Law 2011 (as amended) under Qualified Exemption Article 33.</p>	
<p><b>3. Briefing – Cyber Security Programme</b></p> <p>The PAC received John Quinn, Chief Operating Officer, Lizzie Gardiner, Head of Corporate Portfolio Management Office and Stuart Powell, Head of Information Security for a briefing in relation to the Cyber Security Programme of the Government of Jersey. The briefing was held in private in accordance with the Freedom of Information (Jersey) Law 2011 (as amended) under Qualified Exemption Article 33.</p>	

15.11.2022

# Public Accounts Committee

## Record of Meeting

Date: 28<sup>th</sup> November 2022

Present	Deputy Lyndsay Feltham, Chair Deputy Max Andrews, Vice-Chair Deputy Tom Coles, Member  Philip Taylor, Lay-Member Matthew Woodhams, Lay-Member Graeme Phipps, Lay-Member
Apologies	Connétable Richard Honeycombe, Member
Absent	
In attendance	Stephen Warren, Deputy Comptroller and Auditor General  Richard Bell, Treasurer of the States Tom Walker, Director General, Strategic Policy, Planning and Performance Dr. Megan Matias, Director of Delivery and Improvement Ian Cope, Chief Statistician Peter Styles, Head of Group Reporting  Andy Harris, Committee and Panel Officer Ben Walker, Research and Project Officer Ella Nicholls, Communications Officer Leila Osman, Communications Officer

Agenda matter	Action
<p><b>1. Public Hearing – States Annual Report and Accounts 2021 Review</b></p> <p>The PAC received Richard Bell, Treasurer of the States, Tom Walker, Director General, Strategic Policy, Planning and Performance, Dr. Megan Matias, Director of Delivery and Improvement, Ian Cope, Chief Statistician and Peter Styles, Head of Group Reporting for a public hearing in respect of its review of the States of Jersey Annual Report and Accounts 2021. The proceedings were webcast live and a recording was made so that a transcript could be produced.</p>	

# Public Accounts Committee

## Record of Meeting

Date: 30<sup>th</sup> November 2022

Present	Deputy Lyndsay Feltham, Chair Deputy Max Andrews, Vice-Chair Deputy Tom Coles, Member  Philip Taylor, Lay-Member Graeme Phipps, Lay-Member Matthew Woodhams, Lay-Member
Apologies	Connétable Richard Honeycombe, Member
In attendance	Lynn Pamment, Comptroller & Auditor General, Jersey Audit Office (JAO)  Anna Thorne, Committee and Panel Officer Ben Walker, Research and Project Officer

Agenda matter	Action
<p><b>1. Records of Meetings</b></p> <p>The Public Accounts Committee (PAC) noted and approved the record of the meeting held on Wednesday 26th October 2022 and Wednesday 9th and Tuesday 15th November 2022.</p>	
<p><b>2. Conflicts of Interest</b></p> <p>The PAC noted the declaration of interest's section of the Scrutiny and Public Accounts Committee Proceedings Code of Practice and agreed that Members did not have any declarations or conflicts of interests at the present time.</p>	
<p><b>3. Comptroller and Auditor General Update</b></p> <p>The PAC received an update from the Comptroller and Auditor General (C&amp;AG) in relation to her ongoing work programme. The C&amp;AG advised that her report on Annual Reporting, which examined all 38 entities associated with the States of Jersey had been presented that morning.</p> <p>It was noted that three draft reports relating to the following Jersey Audit Office reviews were due to be finalised shortly:</p> <ul style="list-style-type: none"> <li>• Grants to Arts, Heritage and Cultural Organisations</li> <li>• Governance and Accountability of Independent Bodies and Office Holders - Thinkpiece</li> <li>• Deployment of Staff Resources in Healthcare.</li> </ul> <p>In addition, the C&amp;AG highlighted that two pieces of work planned for early 2023 were:</p> <ul style="list-style-type: none"> <li>• Government Response to the COVID-19 pandemic: Economic, Social and Health-related Recovery</li> <li>• Major Projects, including Capital Projects.</li> </ul>	

30.11.2022

<p>It was advised that the PAC would also receive an annual report of the C&amp;AG findings prior to its visioning day in January 2023 and the C&amp;AG asked that time be provided at the beginning of that day for an overview of the JAO programme of work and an analysis of the recommendation tracker to be presented.</p>	<p><b>AH</b></p>
<p><b>4. Children and Adolescent Mental Health Services (CAMHS)</b></p> <p>The PAC discussed its response to the C&amp;AG report <i>Children and Adolescent Mental Health Services</i>. The C&amp;AG noted that all 32 recommendations had been accepted but highlighted areas of concern remained, notably on the establishment of key performance indicators and a request for further information on specific recommendations.</p> <p>It was agreed that a letter would be drafted requesting specific information and setting a date for a public hearing to be held in the first quarter of 2023. It was further agreed that the PAC would schedule a follow up hearing six months after the first hearing.</p>	<p><b>AH</b></p>
<p><b>5. Risk management – Follow up</b></p> <p>There was some discussion about Government’s handling of risk management and assessment. It was agreed that a private briefing with the Chief of Staff would be requested to gain a practical understanding of the Government’s corporate risk register.</p> <p>It was also agreed that the PAC would present its comments on the Executive Response to the C&amp;AG’s Risk Management Follow up report.</p>	<p><b>AH</b></p>
<p><b>6. COVID-19 Response – Test and Trace and Vaccination Programme</b></p> <p>The response from the Director General for Strategic Policy, Planning and Performance to the PAC’s letter was discussed. It was felt that the letter had not provided assurance that actions were being taken. The PAC agreed that the response would be shared with relevant Scrutiny Panel Chairs and that further information should be requested from the Director General on progress in the areas outlined in the letter and seeking an assurance that steps were being taken to comply with discrimination laws in the absence of Equalities Impact Assessments.</p> <p>The PAC agreed that Equalities Impact Assessments would become a standing item on its meeting agenda.</p>	<p><b>AH</b></p>
<p><b>7. Officer action log</b></p> <p>It was agreed that officers would be requested to share a log of ongoing work with the PAC.</p>	<p><b>AH</b></p>
<p><b>8. States Annual Report and Accounts 2021 Review</b></p> <p>The PAC noted the International Public Sector Accounting Standards Board Reports circulated on 10th November 2022 and also discussed responses to the States Annual Report and Accounts Survey for States Members.</p> <p>The PAC further noted the transcript of the Public Hearing with the Chief Executive Officer held on Monday 28th November 2022.</p> <p>The PAC discussed the draft Heads of Report for the review and requested changes to the headings which reflected its discussions.</p> <p>It was agreed that a draft review would be presented to the PAC for its consideration.</p>	<p><b>AH</b></p> <p><b>AH</b></p>

<p><b>9. Public Finances Manual</b></p> <p>The PAC noted and discussed a letter received by the Chair from the Minister for Treasury and Resources on 16th November 2022, which advised of changes to the Public Finances Manual (PFM).</p> <p>The C&amp;AG highlighted that, historically, she had been informally consulted with on changes to the PFM and advised that she would check the legal requirements associated with amendments to the PFM.</p> <p>The C&amp;AG advised the PAC that she would provide her comments and analysis with regard to the changes in due course.</p>	<p><b>C&amp;AG</b></p>
<p><b>10. Work Programme</b></p> <p>The PAC noted and discussed its work programme as of 30th November 2022.</p> <p>The PAC received an analysis of key themes from the C&amp;AG with regard to the Government's Recommendations Tracker.</p> <p>The PAC noted the Government's Quarter 3 Performance Reports circulated on 24th November 2022.</p> <p>The PAC noted and discussed the response provided by the Chief Executive Officer (CEO) dated 4th November 2022 to the PAC's letter dated 21st October 2022. The PAC recalled that it had requested the CEO provide access to quarterly departmental performance and finance reports compiled by the Directors General and confirmation from the CEO about the areas of the Government of Jersey she had concerns in relation to value for money, efficiency and effectiveness and the CEOs proposed reforms. The PAC agreed to provide further consideration to the matter in 2023.</p>	<p><b>AH/BW</b></p>
<p><b>11. PAC Visioning Day and Training</b></p> <p>The PAC requested that an alternative date be sought for the visioning day which had been scheduled to take place on 11<sup>th</sup> January 2023.</p>	<p><b>AH</b></p>
<p><b>12. Future Meetings</b></p> <p>The PAC noted that its next scheduled meet was due to take place on 7th December 2022 in the Blampied Room of the States Assembly Building.</p>	

# Public Accounts Committee

## Record of Meeting

Date: 7<sup>th</sup> December 2022

Present	Deputy Lyndsay Feltham, Chair Deputy Max Andrews, Vice-Chair Deputy Tom Coles, Member  Matthew Woodhams, Lay-Member Philip Taylor, Lay-Member
Apologies	Graeme Phipps, Lay-Member
Absent	Connétable Richard Honeycombe
In attendance	Lynn Pamment, Comptroller & Auditor General, Jersey Audit Office (JAO)  Anna Thorne, Committee and Panel Officer

Agenda matter	Action
<b>1. Records of meetings</b>	
The Public Accounts Committee (PAC) agreed to defer the approval of the minutes of the meeting held on Wednesday 30 <sup>th</sup> November until the Committee's next meeting.	<b>AT/BW/ AH</b>
<b>2. Comptroller and Auditor General Update</b>	
<p>The PAC received an update from the Comptroller and Auditor General (C&amp;AG) in relation to her ongoing work programme. The C&amp;AG's office was intending to publish two of pieces of work prior to Christmas; a report on Grants to Arts, Heritage and Cultural Organisations and a Thinkpiece on Governance and Accountability of Independent Bodies and Office Holders.</p> <p>The C&amp;AG said that her office's report on Deployment of Staff Resources in Healthcare and on Efficiency Savings would now be published after Christmas. There was some Panel discussion on the possible timing of the report. The C&amp;AG emphasised that due process would be followed to ensure engagement with healthcare staff.</p> <p>The C&amp;AG provided an overview of the work that was due to be conducted in 2023, including both new reports and follow up pieces on prior reports. This included:</p> <ul style="list-style-type: none"> <li>• Follow up work on the Government Response to the Covid-19 pandemic</li> <li>• Major projects – including work to gain an understanding of the Our Hospital Project</li> <li>• Cyber Security arrangements</li> <li>• Implementation of the Integrated Technology Solution</li> <li>• Commissioning of Services</li> <li>• Strategic Property Management (in addition to previously published work on property management at operational level)</li> <li>• Tackling Fraud and Error</li> <li>• Electronic Patient Care</li> <li>• Oversight of Arm's Length Bodies</li> </ul>	

07.12.2022



<p>The C&amp;AG said that her office published a four-year plan each January and this was re-issued every quarter. She also confirmed that resource could be made available in her office for the production of ad-hoc reviews.</p>	
<p><b>3. Children and Adolescent Mental Health Services (CAMHS)</b></p> <p>The PAC noted that interest had been expressed by the Chair of the Children, Education and Home Affairs Scrutiny Panel in the information being sought in relation to the comments and analysis provided by the C&amp;AG.</p>	
<p><b>4. Public Finances Manual</b></p> <p>The PAC was informed by the C&amp;AG that following her contact with Treasury and Exchequer officers, it had been established that consultation on recent changes to the Public Finances Manual had not happened in the usual way. It was explained that this was an error, and the C&amp;AG was assured that the normal process would be followed in future.</p> <p>It was agreed that Updates to the Public Finances Manual would be retained as an agenda item for the next meeting.</p>	<p><b>AH</b></p>
<p><b>5. Quarter 3 2022 Financial Report and Performance Indicator updates</b></p> <p>The PAC considered the Government's Quarter 3 Financial Report and the Performance Indicator updates. Members discussed the intention of the document and its intended audience and expressed a need to better understand the Government's budgeting processes, including the guidelines which are set out by Treasury and Resources and to what extent they are followed by departments.</p> <p>The C&amp;AG suggested that the JAO's work on Efficiency Savings (to be published after Christmas) would help to inform the PAC in some of the areas highlighted.</p> <p>It was agreed that the PAC would seek a private briefing with the Treasurer of the States in early January on the budgeting process and may then develop themes for a review on Government budgeting.</p>	<p><b>AH</b></p>
<p><b>6. Future meetings</b></p> <p>It was agreed that officers would schedule a meeting in early January.</p>	<p><b>AH</b></p>