

Public Accounts Committee

Records of Meetings

2023

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: 11th January 2023

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

Agenda matter	Action
<p>1. Records of meetings</p> <p>The Public Accounts Committee (PAC) noted and approved the records of the meetings from 28th and 30th November and 7th December 2022.</p>	AH
<p>2. Conflict of Interests</p> <p>Mr Philip Taylor noted that he was a trustee of Jersey Trees for Life and that the organisation received funding from the Government of Jersey in relation to specific projects. It was noted by Mr Taylor that, as the PAC was due to receive an executive response in relation to the Comptroller and Auditor General's (C&AG) report on Grants to Arts, Heritage and Culture Organisations, this may require consideration in any follow up. It was agreed by the PAC that this did not constitute a conflict of interest as the organisation was not in receipt of a specific grant but more so funding for specific projects.</p>	
<p>3. Comptroller and Auditor General Update</p> <p>The PAC received an update from the Comptroller and Auditor General (C&AG) in relation to the following matters:</p> <ul style="list-style-type: none"> • The final position of the audit plan for 2022 • The proposed audit plan for 2023 • The findings of the report on Grants to Arts, Heritage and Culture Organisations • The findings of the report on Governance and Accountability of Independent Bodies and Office Holders – a Thinkpiece • An overview of the annual report of findings that was due to be presented by the C&AG providing an overview of her work in 2022. This also included analysis of the recommendations tracker which had been previously provided to the PAC at the end of 2022. It was noted that this would be presented in the coming weeks. 	

In regards to the 2022 audit plan, it was noted that two pieces of work had been deferred to 2023 (Government Response to COVID-19 pandemic: economic, social and health recovery and Major Projects, including capital projects), two reports were due to be presented in early 2023 (Efficiency Savings – Rebalancing and Deployment of Staff Resources in Health Care) and two reports had been presented at the end of 2022 (Grants to Arts, Heritage and Culture Organisations and Governance and Accountability of Independent Bodies and Office Holders – a Thinkpiece).

In regard to the 2023 audit plan, it was explained that the C&AG would present this in the coming week and would provide a further presentation to the PAC at its next scheduled meeting on Wednesday 1st February 2023.

The C&AG outlined the findings and recommendations arising from her report on Grants to Arts, Heritage and Culture Organisations. The following key points were raised in relation to the review:

- The Arts and Heritage Strategies were prepared after the additional Government investment in the sectors was agreed and allocated for 2022. Without detailed, costed and prioritised implementation plans, it was not possible to demonstrate that the ambitious strategies were deliverable.
- The Government should agree stretched targets with Arm's Length Bodies which were in receipt of additional grant funding that demonstrated delivery of key aspects of the Arts and Heritage Strategies.
- A clear plan was required to deliver the identified refurbishment needs at the Opera House and Arts Centre. Roles and responsibilities for future maintenance at the Opera House must be determined and agreed.

The C&AG then outlined the findings and recommendations arising from her report on Governance and Accountability of Independent Bodies and Office Holders – a Thinkpiece. The following key points were raised in relation to the report:

- Current arrangements for the governance and accountability of independent bodies and office holders were fragmented. In some instances, there were identifiable weaknesses in arrangements that compromised the governance and accountability of independent bodies and office holders. As many of the elements of good governance and accountability were common to all or most independent bodies and office holders, there was scope for development of arrangements that would apply to all independent bodies and office holders or to groups of them, except where there were compelling reasons that they should not apply.
- The C&AG strongly encouraged the States of Jersey to take forward the areas for consideration that she had outlined, in order to provide greater assurance as to the protection of the independence of the bodies and office holders reviewed as part of the Thinkpiece. At the same time, there were opportunities for independent bodies and office holders to drive greater efficiency in arrangements through shared support services.

The C&AG then provided the PAC with an overview of the annual report of findings which was due to be presented in the coming week. It was explained that key areas for consideration and follow up by the PAC in 2023 included the following:

<ul style="list-style-type: none"> • Follow up on recommendations relating to COVID-19 reporting (including the findings of the Independent COVID-19 review) • Governance arrangements in Health and Social Care (including Children and Adolescent Mental Health Services) • Governance of Arm’s Length organisations • Handling Complaints <p>It was noted that, in 2022, the majority of recommendations made had related to work within the Chief Operating Office (mainly as a result of the Cyber Security report). Furthermore, the main themes arising from recommendations made in 2022 related to value for money and governance and accountability. It was noted that, as of the end of 2021, 229 open recommendations were on the recommendation’s tracker. During 2022, 118 recommendations were closed and 72 were added meaning 183 recommendations remained open within the tracker at the end of 2022. However, it was noted that this number did not include recommendations made within the CAMHS report or other reports issued at the end of 2022. With these reports included it was explained that the total number of recommendations made in 2022 was 116. The total number of open recommendations, once added to the tracker, therefore totalled 227.</p> <p>The C&AG provided analysis of the open recommendations and the reports and year that they related to. It was noted that, in some instances, recommendations from as early as 2014 still remained open on the tracker, however, the majority of recommendations were due to be completed within three months or longer. The main themes of the open recommendations were governance and accountability and internal control measures.</p>	
<p>4. Risk Management – Follow up</p> <p>The PAC noted a draft comments paper in respect of the executive response to the C&AG report ‘Risk Management – Follow-up’. The PAC agreed changes to the comments and agreed that, subject to these changes, the comments could be presented to the States Assembly. The C&AG noted that she was due to present her annual report of findings early in the following week and requested that the comments be presented after that time. This was agreed by the PAC.</p>	AH/BW
<p>5. Grants to Arts, Heritage and Culture Organisations</p> <p>The PAC noted that the C&AG report on Grants to Arts, Heritage and Culture Organisations had been presented on Friday 23rd December 2022. The Officer advised that the executive response template had been issued to the Chief Officer of the Economy Department for a response by Thursday 9th February 2023.</p>	
<p>6. Governance and Accountability of Independent Bodies and Office Holders – a Thinkpiece</p> <p>The PAC noted that the C&AG report on Governance and Accountability of Independent Bodies and Office Holders – a Thinkpiece had been presented on Friday 30th December 2022. The Officer advised that the executive response template had been issued to the Chief Executive Officer for a response by Friday 10th February 2023.</p>	
<p>7. States Annual Report and Accounts 2021 Review</p> <p>The PAC noted and discussed a draft report in relation to its review of 2021 States Annual Report and Accounts. The PAC noted comments from the C&AG and members that had been provided as tracked changes within the document and agreed changes to the main body of the report. It was agreed that, subject to these</p>	

<p>changes being made, the main body of the report could be sent for factual accuracy checking.</p>	<p>AH</p>
<p>The officer noted that the findings and recommendations and executive summary would not be sent as part of the fact checking process. The PAC requested that the Officer review the comments in relation to the findings and recommendations and also amend the executive summary in line with the comments. The Officer advised that this would be undertaken and provided to the PAC once comments had been received from factual accuracy checking.</p>	<p>AH</p>
<p>It was agreed that the PAC would look to present the report before the end of January 2023. The PAC discussed the presentation of the report and agreed that a digital summary version of the report would be produced to be used in any communications. The Officer advised that the Digital and Public Engagement Team would be engaged in order to provide a comms plan for the presentation of the report.</p>	<p>AH/ D&PE</p>
<p>8. Public Finances Manual</p>	
<p>The PAC noted a letter from the C&AG on behalf of the PAC to the Minister for Treasury and Resources which provided comments on the proposed changes to the Public Finances Manual which were due to be implemented. The PAC agreed additions to the letter and agreed that it would be sent to the Minister in due course.</p>	<p>AH</p>
<p>9. Quarter 4 2022 Financial Report and Performance Indicator updates</p>	
<p>The PAC noted that the quarter 4 2022 financial report and performance indicator updates were due to be presented to the Council of Ministers in the coming weeks and that it would receive the updates once this had taken place. The Officer advised that they would confirm the timing of this being shared with the PAC with officials.</p>	<p>AH</p>
<p>10. Quarterly Hearing with the Chief Executive of the Government of Jersey</p>	
<p>The PAC noted that it was due to hold its first quarterly hearing of 2023 with the Chief Executive on Wednesday 1st February 2023 at 2pm. The PAC discussed potential question areas for the hearing and requested that the Officer draft a question plan for discussion focussing on the previous PAC's performance management report, the proposed restructure and creation of the Cabinet Office and the appraisal process for Chief Officers. The Officer advised that a draft would be shared in due course.</p>	<p>AH</p>
<p>11. Inequalities Impact Assessments</p>	
<p>The PAC recalled that it had agreed to note issues of inequality within any work it was undertaking. Specifically, the PAC agreed that consideration should be given to any executive responses which did not fully address the impact on vulnerable groups arising from the recommendations and how this could be addressed.</p> <p>The PAC noted that no items on the agenda required any further discussion in respect of inequalities impact.</p>	
<p>12. Work Programme</p>	
<p>The PAC noted that an updated work programme was due to be provided to it in due course taking into account the C&AG's proposed audit plan for 2023. It was agreed that the PAC would look to focus its own work in respect of the following areas in 2023:</p> <ol style="list-style-type: none"> 1. Governance of Health and Social Care – it was agreed that the PAC would look to launch a review taking an overarching look at the governance 	

<p>structures in place within health and social care services (including those services that did not sit directly within Health and Community Services.)</p> <ol style="list-style-type: none"> 2. COVID-19 follow up – the PAC agreed that it would undertake some work to examine the implementation of recommendations specifically made in relation to COVID-19 and whether any lessons had been learnt as a result. 3. Budgeting processes within Government – the PAC agreed that it would arrange a briefing from the Treasurer of the States in order to gain an overview of the budgeting process in respect of the Government Plan as well as the process around the allocation of in-year movements between heads of expenditure. It was requested that this be arranged the following week. 4. Resilience Measures and the Corporate Risk Register – it was agreed that the PAC would request a briefing from the Chief of Staff on the Corporate Risk Register and also to receive an overview of the resilience measures in place for the Island in the event of an international crisis. It was noted that an article within the Jersey Evening Post had raised concern over the Island’s preparedness and it was agreed that a letter would be sent to the Chief of Staff in order to request information in confidence as to how these issues would be mitigated. <p>The Officer advised that an updated work programme would be circulated in due course including the matters discussed by the PAC.</p>	<p>AH</p> <p>AH</p>
<p>13. PAC Away Day</p> <p>The PAC noted that, due to member availability, it had been unable to hold its planned away day on 11th January as previously agreed. It was noted that the PAC wished to undertake the away day as soon as possible and it agreed that it would look to hold it on Wednesday 22nd February subject to the external facilitator’s availability. The Officer advised that this would be taken forward as a matter of priority and a meeting request confirmed once a date had been arranged.</p> <p>Mr Philip Taylor gave his apologies for Wednesday 22nd February and requested that a meeting be arranged with the Officer in order to provide his feedback for inclusion within the away day.</p>	<p>AH</p> <p>AH</p>
<p>14. Westminster visit and PAC training</p> <p>The PAC noted that it had previously discussed undertaking a visit to Westminster in order to understand how PACs operated in other jurisdictions. It was agreed that any visit should have clear outcomes in order to help improve Members’ knowledge and skills. It was agreed that the Officer would make contact with Westminster to ascertain whether any arrangements could be made for a meeting with the Chair of the UK PAC in order to discuss best practice. Furthermore, it was agreed that the PAC would make contact with C&AGs in other jurisdictions in order to arrange meetings to discuss approaches taken in their jurisdictions.</p> <p>The Officer provided an update on their attendance at a recent Commonwealth Parliamentary Association (CPA) conference for PAC clerks and officials. It was noted that CPA had a specific network for PAC Members and Officials (CAPAC) and the Officer advised that details of how to join the network would be shared with Members for them to take forward. It was also agreed that the Officer would check for any upcoming CAPAC events which members may be able to attend.</p>	<p>AH</p> <p>AH</p>

15. Future meetings

It was noted that the next PAC meeting was due to take place at 12pm on Wednesday 1st February 2023 in the Blampied Room, States Building, to be followed by a quarterly public hearing with the Chief Executive at 2pm that day.

AH

Public Accounts Committee

Record of Meeting

Date: 20th January 2023

Present	Deputy Lyndsay Feltham, Chair Deputy Max Andrews, Vice-Chair Deputy Tom Coles, Member Graeme Phipps, Lay-Member Philip Taylor, Lay-Member
Apologies	Connétable Richard Honeycombe Matthew Woodhams, Lay-Member
Absent	
In attendance	Lynn Pamment, Comptroller & Auditor General, Jersey Audit Office (JAO) Andrew Hacquoil, Group Director, Strategic Finance Nick Wallis, Head of Financial Planning Andy Harris, Committee and Panel Officer

Agenda matter	Action
<p>1. Briefing – Budgeting Process</p> <p>The Public Accounts Committee (PAC) received Andrew Hacquoil, Group Director, Strategic Finance and Nick Wallis, Head of Financial Planning for a briefing in relation to the budgeting process for the Government Plan and the budgeting processes in place in relation to in-year movements between heads of expenditure.</p> <p><u>Government Plan Budgeting Process</u></p> <p>The Group Director explained that the presentation was made in the context of the current process for in-year budgeting and the process that was undertaken in order to develop the Government Plan 2023-26. It was also explained that the previous Government Plan had been developed within a shorter timescale due to the election and, therefore, the budgeting process had been modified in order to match that timescale. It was noted that the processes were subject to ongoing review and continuous improvement.</p> <p>The Group Director informed the PAC that the preparation and lodging of a Government Plan was set out under Article 9 of the Public Finances (Jersey) Law 2019 (hereafter 'PFL'). It was explained that under the PFL, budgets were more than simply estimates and were a legal approval to spend money. Furthermore, under the PFL, it was noted that the Council of Ministers (COM) must not lodge a Government Plan which showed a negative balance in the Consolidated Fund at the end of any financial years covered by the plan. It was noted that, at the beginning of the Government Plan process, COM reviewed and agreed the following matters:</p> <ul style="list-style-type: none"> • The Fiscal Framework • The Financial Principles to be used in the plan • Taxation Principles • Fiscal Policy Panel (FPP) advice. 	

It was explained that the plan needed to take into account the medium and long-term sustainability of States' finances and the outlook for the economy in Jersey. It was also required to take into account the sustainable well-being (including the economic, social, environmental and cultural well-being) of inhabitants of Jersey over successive generations. It was explained that the generally covered the same areas in terms of the financial principles, however, the wording of the principles would change with different Governments depending on priorities.

The Officers then provided the PAC with an overview of the General Revenue Income and how this was identified. It was noted that the Income Forecasting Group (IFG) was established as an advisory function on the forecasts for all States income from taxation and social security contributions and was informed by the economic assumptions produced by the FPP. Membership of the group included senior officers and four external members. The IFG provided forecasts in the spring and summer and the summer forecast was used in order to inform income measures which were then used to estimate income in the Government Plan. It was noted that decisions on income measures were supported by an Options Paper presented to COM and changes to income were taken in the context of expenditure decisions and the consideration of the impact on Public Finances.

The Officers then explained how net revenue expenditure was decided upon in the context of the Government Plan process. It was noted that two processes ran in parallel in order to inform prioritisation of expenditure. The first process was Government Level Planning which worked from a 'top-down' approach considering the financial envelope available and the priorities, existing budgets, inflation and potential investments and savings that could be made. The second process related to Departmental Level Planning and worked from a 'bottom-up' approach building the departmental budgets line by line and identifying pressures, potential savings and areas for investments. It was explained that the Accountable Officers (AO's) worked closely with their Finance Business Partners in order to put the departmental budgets together from a 'zero-based' budgeting approach, and challenge was provided by the Business Partners when going through this process. Central guidance was provided by the Treasury and Exchequer to AOs to undertake this process (including guidance relating to incremental progression of staff and vacancy factors). The PAC requested that this guidance and any associated paperwork/templates be shared with it for its information.

AH

In-Year Movements between Heads of Expenditure

The Officers then provided the PAC with an overview of the processes in place in relation to In-Year Movements between agreed Heads of Expenditure arising from the Government Plan. It was explained that the Minister for Treasury and Resources had specific powers under the PFL in relation to the movement of funds:

- Article 15 – Allocation of Reserves – this allowed allocations from reserves to Heads of Expenditure in line with the Reserves Policy.
- Article 18 – Powers to re-allocate – this allowed for movements to be made between Heads of Expenditure if agreed by the relevant Ministers. This was laid before the States for a 4-week period prior to taking effect.
- Article 19 – Power to transfer amounts to following year's reserves – this power was used to carry forward budgets on an annual basis.
- Article 20 – Power to transfer major project amounts to following year – this power was used in order to carry-forward budgets in respect of major projects on an annual basis

- Article 21 – Power to allocate excess income – this allowed for departments to apply to spend additional income received in the year

It was noted that the Treasury maintained limited reserves that included the General Reserve (which provided for urgent and unforeseen events as well as costs related to Covid-19), the reserve for centrally held items (funding for contingent requirements e.g., pay awards and inflation as well as smoothing reserves) and the Reserve for Central Risk and Inflation (which met funding pressures in the capital and projects programme). Allocations in these areas were made via a Ministerial Decision from the Minister for Treasury and Resources. The Procedures for Allocations from the Reserve ([R.76/2022](#)) set out procedures to be followed to access funding held in each reserve.

It was explained that, in line with R.76/2022, any funding allocated from the General Reserve was required to adhere to the following process:

- Departments submitted a business case which was reviewed by the Investment Appraisal Team which in turn made a recommendation to the Treasurer of the States.
- The business case was then reviewed by the Treasurer and the Principal Accountable Officer.
- The Minister then decided whether to approve the allocation taking into account the recommendation of the Treasurer and comments from the PAO
- COM was notified of the Minister’s intention for comments before the Minister approved the Ministerial Decision to make the allocation.

It was noted that transfers from the Reserve for Centrally Held Items and the Reserve for Central Risk and Inflation were technical in nature and allocations were made by the Minister following a recommendation from the Treasurer. The Treasurer would typically make a recommendation on the basis of a business justification case, but a simpler summary of financial requirements could be sufficient for allocations such as pay awards.

The Officers then provided the PAC with examples of where Articles relating to In-Year movements had been used in 2022. It was explained that no all in-year budget allocations had a recurring impact into subsequent years, therefore the final approved budget was not necessarily the starting point for the following years budget.

The PAC noted that there appeared to be a lot of flexibility within the systems in place and questioned how much oversight the Treasury held. It was explained that the Business Partners were assigned to the Departments from the Treasury and AO’s held ultimate responsibility in relation to their budgets. It was noted by the PAC that there was a significant trust placed on both parties in this regard. The PAC thanked the Officers for the briefing, and they left the meeting.

The PAC agreed that it would request a copy of the job description for the Finance Business Partner in order to better understand the role that they undertook. It also agreed that it would seek to arrange a hearing with AO’s in order to understand the process from their perspective and understanding.

AH

Public Accounts Committee

Record of Meeting

Date: 31st January 2023

Present	Deputy Lyndsay Feltham, Chair Deputy Max Andrews, Vice-Chair Deputy Tom Coles, Member Matthew Woodhams, Lay-Member Graeme Phipps, Lay-Member
Apologies	Connétable Richard Honeycombe Philip Taylor, Lay-Member
Absent	
In attendance	Lynn Pamment, Comptroller & Auditor General, Jersey Audit Office (JAO) Catherine Madden, Chief of Staff, Office of the Chief Executive Kate Briden, Chief Officer, Justice and Home Affairs Martin Gavet, Head of Risk, Treasury and Exchequer Paul Brown, Chief Fire Officer, Justice and Home Affairs Kevin Murphy, Emergency Planning Officer, Justice and Home Affairs Andy Harris, Committee and Panel Officer

Agenda matter	Action
<p>1. Briefing – Corporate Risk Register and Resilience Measures</p> <p>The PAC received Catherine Madden, Chief of Staff, Kate Briden, Chief Officer, Justice and Home Affairs, Martin Gavet, Head of Risk, Treasury and Exchequer, Paul Brown, Chief Fire Officer and Kevin Murphy, Emergency Planning Officer for a private briefing in respect of the Corporate Risk Register and resilience measures in place to respond to major incidents and risks. The record of this meeting was classified as exempt in accordance with the Freedom of Information (Jersey) Law 2011 (as amended) under Absolute Exemption Article 27.</p>	

Public Accounts Committee

Record of Meeting

Date: 1st February 2023

Present	Deputy Lyndsay Feltham, Chair Deputy Max Andrews, Vice-Chair Deputy Tom Coles, Member Graeme Phipps, Lay-Member
Apologies	Connétable Richard Honeycombe Matthew Woodhams, Lay-Member Philip Taylor, Lay-Member
Absent	
In attendance	Lynn Pamment, Comptroller & Auditor General, Jersey Audit Office (JAO) Suzanne Wylie, Chief Executive, Government of Jersey [item 2 only] Tom Walker, Assistant Chief Executive [item 2 only] Catherine Madden, Chief of Staff, Office of the Chief Executive [item 2 only] Mark Grimley, Group Director, People and Corporate Services, Chief Operating Office [item 2 only] Graeme Ramsden, Head of Corporate Change Delivery, Modernisation and Digital [item 2 only] Andy Harris, Committee and Panel Officer Ben Walker, Research and Project Officer Leila Osman, Communications Officer [Item 2 only]

Agenda matter	Action
<p>1. Conflicts of Interest</p> <p>The PAC noted that there were no conflicts of interest arising in relation to its ongoing work programme.</p>	
<p>2. Quarterly Hearing with the Chief Executive, Government of Jersey</p> <p>The PAC received Suzanne Wylie, Chief Executive, Government of Jersey, Tom Walker, Assistant Chief Executive, Catherine Madden, Chief of Staff, Mark Grimley, Group Director, People and Corporate Services and Graeme Ramsden, Head of Corporate Change Delivery for a quarterly public hearing. The proceedings were webcast live and recorded so that a transcript could be produced.</p> <p>Once the hearing had concluded the PAC agreed that it would outline the key points arising within a news release and social media posts. The Officers advised that a draft news release would be circulated in due course for approval by the Chair.</p>	AH/LO
<p>3. Comptroller and Auditor General Audit Plan Update</p> <p>The PAC received an update from the Comptroller and Auditor General (C&AG) in respect of her audit plan for 2023. The C&AG noted that her report 'Deployment of Staff Resources in Health and Community Services (HCS)' (R.7/2023) had been presented on 24th January 2023. The PAC noted that an Executive Response had</p>	

been requested and this was due to be provided by 8th March 2023. It was also noted that the Executive Response had been requested from the Chief Executive noting the responsibility that she held in respect of the turnaround team appointed within Health and Community Services.

The C&AG also noted that the following reports were due to be presented in the coming month:

- Efficiency Savings – this report was planned to be presented in February 2023
- ICT implementation – Integrated Technology Solution – the C&AG noted that, due to the roll out of the ‘Connect’ platform additional information was required to be included within the report and this had extended the deadline for presentation. It was expected that the report would also be issued during February 2023.

All other items listed on the C&AG audit plan were planned to commence in due course and the C&AG would update the PAC on their progress as they were started.

Deployment of Staff Resources in Health and Community Services

The C&AG provided the PAC with an overview of the findings and recommendations arising from her recently published report.

It was explained that the review had evaluated:

- the progress being made in finalising and implementing a workforce strategy for HCS
- the effectiveness of the implementation plans supporting the workforce strategy
- the effectiveness of the proposed arrangements to monitor and report on progress being made in implementing the workforce strategy; and
- the effectiveness of the specific arrangements for the HCS medical workforce
- The review considered arrangements within HCS and not the wider health and social care system on the Island. The review had also not considered deployment of staff resources in contracted off-Island providers of healthcare.

The C&AG noted that the review had included all specialities across HCS and had also included a follow up on the status of recommendations arising from her predecessor’s report ‘*Private Patient Income: Health and Social Services Department Follow Up*’ where the recommendations were relevant to workforce planning and management.

The C&AG provided the PAC with an overview of the key findings and noted the in conclusion that the Health and Community Services Department was under significant pressure currently. Factors that were contributing to this pressure included:

- the ability to recruit and retain staff in a challenging market for health staff since the COVID-19 pandemic
- inpatient bed pressures caused by high level of ‘medically fit for discharge patients’ not being able to be discharged from inpatient care into the community
- a lack of relevant data and management information to drive policy development and implementation

<ul style="list-style-type: none"> • uncertainty as to the long-term strategic health plans for the Island (including the future care model and the Our Hospital project); and • sometimes poor working relationships between senior clinical staff and staff in management positions. <p>The C&AG noted that, in order to deliver and implement an effective and comprehensive workforce strategy, issues that needed to be addressed included:</p> <ul style="list-style-type: none"> • ensuring completeness and accuracy of workforce and clinical data and information • the future direction of the care model and the Our Hospital programme • finalising the structure of the Health and Community Services department (for example, the number and composition of Care Groups) • agreement of future clinical operating models at specialty level • resolution of policies in key areas affecting the workforce, including <ul style="list-style-type: none"> ○ terms and conditions for particular staff groups ○ on-call policies and arrangements for medical staff; and ○ a private patient strategy • ensuring that enough specialist workforce planning capacity is available to support development of the strategy; and • effective project management of the future workforce strategy project. 	
<p>4. Future Meetings</p> <p>The PAC noted that its next scheduled meeting was due to take place on Wednesday 22nd February 2023 in the Blampied Room, States Building. It was noted that this meeting would commence at 9:00am and would include the planned Visioning Day for the PAC to plan out its work programme for its term of office.</p>	

Public Accounts Committee

Record of Meeting

Date: 22nd February 2023

Present	Deputy Lyndsay Feltham, Chair Deputy Max Andrews, Vice-Chair Deputy Tom Coles, Member Matthew Woodhams, Lay-Member Graeme Phipps, Lay-Member
Apologies	Deputy Mary Le Hegarat Philip Taylor, Lay-Member
Absent	
In attendance	Lynn Pamment, Comptroller & Auditor General, Jersey Audit Office (JAO) Ann Trudgeon, Affiliate, JAO Kate Faragher, Bespoke Skills Ltd, External Facilitator Andy Harris, Committee and Panel Officer Ben Walker, Research and Project Officer

Agenda matter	Action
<p>1. Public Accounts Committee – Visioning Day</p> <p>The PAC received Kate Faragher of Bespoke Skills to facilitate its planned visioning day. The PAC had previously agreed that it would utilise the session in order to plan out its work programme over the coming year and also to identify key themes that it would take forward within its work over its term of office.</p> <p>The PAC received a presentation from the Comptroller and Auditor General (C&AG) on her 2023 audit plan and suggested areas for consideration in terms of its own work programme. Further to this presentation the PAC engaged in a discussion to identify its key themes and areas of focus with assistance provided by Kate Faragher as to how best measure and track impact and outcomes arising from its work.</p> <p>It was subsequently agreed that the PAC would seek to maintain specific focus on Health and Information Technology over its term of office with specific focus on the following key themes:</p> <ul style="list-style-type: none"> • Data • Governance • Implementation of policies and procedures • Performance Management • Risk and Risk Reporting • Achievability and resourcing • Communication • Cross departmental working • Transparency • Cultural barriers 	

<ul style="list-style-type: none"> • Progress in respect of the C&AG and PAC recommendations within the recommendation's tracker 	
<p>It was agreed that the PAC would develop a checklist to ensure that the key themes outlined above were used in order to inform any future reviews, follow up to C&AG recommendations and questions plans for review specific and quarterly hearings.</p>	AH/BW
<p>At the conclusion of the visioning day the PAC agreed that it would seek to take forward the following reviews within 2023, alongside its established work programme of follow up around C&AG reports:</p>	
<ul style="list-style-type: none"> • Performance Management follow up – to assess progress made since the previous PAC's report in April 2022. • Governance of Health and Social Care – it was agreed that this would be an overarching piece of work that would culminate in a number of distinct reviews arising from C&AG reports and recommendations and the overall governance arrangements in place within Health and Social Care services. • Follow up on COVID-19 reports and recommendations – this particular review would focus on the implementation of previous recommendations made by the C&AG and PAC (and where appropriate other Scrutiny Panel recommendations) in respect of COVID-19, as well as lessons learnt and applied in response to the recent tragedies in the Island 	AH/BW
<p>The PAC also agreed that it would take forward the following actions as a result of the visioning day and its discussions:</p>	
<ul style="list-style-type: none"> • Develop and publish a 'PAC pledge' which outlined the purpose, function and expectations of the PAC so that it was able to be held to account and measure its own performance during its term of office. • Provide a response to the Minister for Health and Social Services in relation to consultation on the development of the HCS Board which was due to be debated by the States Assembly. • Establish a 'Meet the PAC' programme in collaboration with Digital and Public Engagement in order to reach out to departments, organisations and the general public in order to highlight and discuss the work of the PAC. • The Chair agreed to raise the key themes with the Scrutiny Liaison Committee requesting any input on other themes which had been identified by Panels during the course of their work. • Review the approach to Public Hearings with a view to arranging a schedule of hearings with specific focus on key themes across departments. This would be linked to the key themes that had been identified 	AH/BW

Public Accounts Committee

Record of Meeting

Date: 9th March 2023

Present	Deputy Lyndsay Feltham, Chair Deputy Max Andrews, Vice-Chair Deputy Tom Coles, Member Deputy Mary Le Hegarat Philip Taylor, Lay-Member Matthew Woodhams, Lay-Member
Apologies	Graeme Phipps, Lay-Member
Absent	
In attendance	Lynn Pamment, Comptroller & Auditor General, Jersey Audit Office (JAO) Ann Trudgeon, Affiliate, JAO Deputy Karen Wilson, Minister for Health and Social Services Ruth Johnson, Associate Director Health Policy Andy Harris, Committee and Panel Officer Ben Walker, Research and Project Officer

Agenda matter	Action
1. Briefing – Proposed Health and Community Services Board of Governance The Public Accounts Committee (PAC) received Deputy Karen Wilson, Minister for Health and Social Services and Ruth Johnson, Associate Director Health Policy for a briefing in relation to the proposed new board of governance for Health and Community Services. 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 35.	

Public Accounts Committee

Record of Meeting

Date: 15th March 2023

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

Agenda matter	Action
1. Records of Meetings The PAC noted and approved the records of meetings from 11 th , 20 th and 31 st January 2023 and 1 st and 22 nd February 2023.	
2. Conflicts of Interest No conflicts of interest were declared by members of the PAC in regard to items on the meeting's agenda.	
3. Comptroller and Auditor General update The PAC received an update from the Comptroller and Auditor General (C&AG) in relation to her audit plan for 2023. It was noted that the C&AG had presented her report 'Efficiency Savings' on Thursday 9 th March 2023. The C&AG also explained that the report on 'ICT implementation – Integrated Technology Solution was due to be presented in April 2023. The project specifications in relation to the following reviews were also due to be issued in due course: <ul style="list-style-type: none">• Government Response to the COVID-19 pandemic: Economic, Social and Health-related recovery• Major and Strategic Projects, including Capital Projects – this would be undertaken in phases with phase one focusing on the lessons learned from previous hospital projects. It was noted that this report would be planned for presentation in April 2023.• ICT implementation – Electronic Patient Records and Digital Care	

Efficiency Savings

The C&AG provided the PAC with an overview of her report 'Efficiency Savings'. It was noted that the purpose of the review was to evaluate the following:

- the definition and measurement of efficiency savings and rebalancing measures by the States of Jersey
- the effectiveness of the overall management of the efficiencies and rebalancing programmes, including the:
 - design of the programme
 - administration of the programme
 - support provided to States departments
 - oversight of the programme; and
 - internal monitoring and reporting of the programme
- the effectiveness of the operation of the efficiencies and rebalancing programmes at departmental level, including the:
 - identification and design of efficiency and rebalancing initiatives by a sample of States departments
 - implementation arrangements for a sample of individual efficiency and rebalancing initiatives; and
 - monitoring and reporting arrangements at departmental level; and
- the effectiveness of the public reporting of performance against efficiency savings and rebalancing targets.

The C&AG explained that a total of six recommendations had been made arising from the report with the report concluding that the States of Jersey's plan to implement an Efficiencies Programme from 2020 was irrevocably interrupted by the impact of the emerging COVID-19 pandemic. During 2020, the Efficiencies Programme was replaced by the Rebalancing Programme, however this Rebalancing Programme had not delivered all of the recurring benefits envisaged in the original Efficiencies Plan. The Value for Money Programme currently being established as part of the Government Plan 2023-26 emphasised the opportunity to re-focus on value for money. This consideration of economy, efficiency and effectiveness provided an opportunity to establish new programme of governance arrangements and an appropriate supporting culture shift.

The Officer advised that the Executive Response to the report had been requested from the Chief Executive and Treasurer of the States and was due to be provided by Friday 21st April 2023.

Analysis of open C&AG recommendations

The C&AG explained that, further to the PAC visioning day on 22nd February, the Jersey Audit Office had undertaken a further analysis of the open recommendations within the Government of Jersey recommendations tracker in order to identify where recommendations aligned with the key themes of focus for the PAC. The PAC thanked the C&AG for this analysis and questioned whether it was possible to further analyse the status of the recommendations within each theme (e.g. whether a recommendation was within timeframe for completion or overdue). The C&AG explained that as the Government of Jersey held the tracker it would be appropriate for them to provide this analysis to the PAC.

AH

<p>4. Grants to Arts, Culture and Heritage Organisations</p> <p>The PAC noted the Executive Response to the C&AG report 'Grants to Arts, Culture and Heritage Organisations' had been provided by the Chief Officer for Department for the Economy. It was noted that the response had been provided later than the original deadline. The PAC also noted comments from the C&AG on the Executive Response.</p> <p>The PAC discussed the Executive Response and noted that one recommendation and one area for consideration had been rejected. It was agreed that, whilst the majority of the recommendations had been accepted, the response appeared to be dismissive of the recommendations made. Concern was also raised that the response to the report appeared to miss the opportunity for the best practice principles outlined in the report to be applied to the wider grant making functions of the Government of Jersey rather than just in the specific areas of arts, culture and heritage. The PAC agreed that it would draft additional comments for presentation outlining its views on the Executive Response.</p>	BW
<p>5. Governance and Accountability of Independent Bodies and Officer Holders – a Thinkpiece</p> <p>The PAC noted the Executive Response to the C&AG report 'Governance and Accountability of Independent Bodies and Office Holders – a Thinkpiece' which had been provided by the Chief Executive. PAC also noted comments from the C&AG on the Executive Response.</p> <p>The PAC discussed the Executive Response and noted that as the report provided a number of areas for consideration by the Government of Jersey as opposed to specific recommendations, there appeared to be a reluctance within the response to commit to taking forward the actions suggested. It was also noted that the legislative timetable was often cited throughout the response as a reason for not being able to take forward areas for consideration within the report.</p> <p>The PAC agreed to present further comments to the States Assembly in respect of the Executive Response outlining its concerns.</p>	AH
<p>6. Deployment of Staff Resources in Health and Community Services</p> <p>The PAC recalled that the Chief Executive had been granted a short extension to the Executive Response to the C&AG report due to unplanned illness of key officers. As such, it was noted that the PAC had only received limited time in which to review the response. It was agreed that discussion on the Executive Response to a later agenda.</p>	AH/BW
<p>7. Governance of Health and Social Care Review</p> <p>The PAC noted that a draft scoping document and Terms of Reference was due to be shared for its consideration in due course. The Officer advised that this would be placed on the next possible agenda for discussion by the PAC.</p>	AH
<p>8. Performance Management – Follow up Review</p> <p>The PAC noted a draft scoping document and Terms of Reference for its proposed review 'Performance Management – Follow up' which would focus on following up the previous PAC's report P.A.C.2/2022 'Performance Management'. The PAC discussed the Terms of Reference, agreed minor changes and requested additional changes be made to the scoping document. The Officer advised that an updated</p>	AH

<p>draft would be shared with the PAC in due course for final approval prior to being sent to the Scrutiny Liaison Committee for final approval.</p>	
<p>9. States Annual Report and Accounts 2021 Review</p> <p>The PAC noted the Executive Response to its report P.A.C.1/2023 ‘States Annual Report and Accounts 2021’. It was noted that all but one of the eight recommendations had been accepted by the Government, however, it agreed that a number of the responses did not provide sufficient detail in relation to how the recommendations would be taken forward. The PAC discussed the response and agreed that it would submit further comments alongside the Executive Response when it was presented to the States Assembly. The Officer advised that these would be drafted and circulated to the PAC for approval prior to lodging.</p> <p>It was noted that the States Annual Report and Accounts 2022 would likely be presented during April 2023, and it was agreed that this would allow a further opportunity to follow up the implementation of the recommendations made within the PAC’s report.</p>	<p>AH</p>
<p>10. Safeguarding Processes</p> <p>The PAC recalled that it had sent a letter to the Chair of the States Employment Board (SEB) in light of the media coverage surrounding a former Senior Education Official being charged with possessing indecent images of children. The purpose of the letter was to gain assurances over the safeguarding and checking processes in place for staff working with children and in management and administration positions of services that worked with children and vulnerable young people.</p> <p>The PAC noted the response from the Chief Minister and agreed that, whilst it had covered the checking processes in place, the response did not provide the level of detail that was expected by the PAC. Concern was also raised that the response did not refer to the exceptions contained in the Rehabilitation of Offenders (Exemptions) (Jersey) Regulations 2002 which provided a list of professions that were required to have an enhanced Disclosure and Barring Service (DBS) check undertaken for.</p> <p>The PAC agreed that it would draft a further letter to the Chair of SEB in order to seek clarity over processes explained within the letter.</p>	<p>AH</p>
<p>11. Key Performance Indicators and Pay Protection</p> <p>The PAC recalled that it had written to the Chair of the SEB in order to gain further information over the setting of Key Performance Indicators (KPIs) for the Chief Executive and also to ascertain the number of employees within the States of Jersey that had come off pay protection and were due to come off pay protection. It was noted that the response had been provided significantly after the deadline set by the PAC.</p> <p>The PAC agreed that the information provided would be used within its review ‘Performance Management – Follow up’ and no further action was required at this time.</p>	<p>AH</p>
<p>12. Information Technology Programmes Expenditure</p> <p>The PAC noted that it had written to the Corporate Portfolio Management Office in order to gather information on the number of Information Technology (IT) programmes being carried out within Government and the associated costs of those programmes. It was noted that a response was due by 5pm on Wednesday 15th March and that this would be circulated to the PAC upon receipt.</p>	<p>BW</p>

<p>13. Quarterly Hearing – Chief Executive Officer – 26th April 2023</p> <p>The PAC noted that it was due to hold a quarterly public hearing with the Chief Executive of the Government of Jersey on Wednesday 26th April 2023. The PAC recalled its discussion during its visioning day on 22nd April that it would use hearings to focus on specific topics with clear outcomes and goals. Noting that the PAC was due to launch a number of reviews, it was agreed that it would cancel the planned quarterly hearing with the Chief Executive in order to arrange additional hearings during May 2023 that focussed on specific review topics.</p>	<p>AH</p>
<p>14. Briefing – Health and Community Services Board of Governance</p> <p>The PAC recalled it had received a briefing from the Minister for Health and Social Services on Thursday 9th March in respect of a proposed board of governance for Health and Community Services. The PAC discussed the briefing and agreed it would submit further questions in writing to the Minister in respect of the proposals. The Officer advised that a letter would be drafted for approval by the PAC prior to being sent to the Minister.</p>	<p>AH</p>
<p>15. Briefing – Procurement and Risk Management Processes</p> <p>The PAC noted that it was due to receive a briefing from the Treasurer of the States on Friday 24th March at 9:30am in respect of procurement and risk management processes utilised by Government in light of the recent news surrounding the folding of Camerons Ltd. and the subsequent impact this had on Government of Jersey capital projects.</p>	
<p>16. Future Meetings</p> <p>The PAC noted that it was due to meet at 12:00pm on Wednesday 5th April 2023 in the Blampied Room, States Building. It was noted that a number of members were unavailable for this meeting due to planned leave and, as such, it was agreed the PAC would not be quorate for this meeting. The PAC agreed that it would identify an alternative date for the meeting to be held and tasked the Officer to arrange this accordingly.</p>	<p>AH/BW</p>

Public Accounts Committee

Record of Meeting

Date: 24th March 2023

Present	Deputy Lyndsay Feltham, Chair Deputy Max Andrews, Vice-Chair Deputy Tom Coles, Member Deputy Mary Le Hegarat, 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 (JAO) [via Microsoft Teams] Richard Bell, Treasurer of the States [Item 3 only] Andy Harris, Committee and Panel Officer Ben Walker, Research and Project Officer

Agenda matter	Action
<p>1. Records of Meetings</p> <p>The PAC noted and approved the records of the meetings held on 9th and 15th March 2023.</p>	
<p>2. Conflicts of Interest</p> <p>No conflicts of interest were declared by members of the PAC in regard to items on the agenda.</p>	
<p>3. Briefing – Procurement and Risk Management</p> <p>The PAC received Richard Bell, Treasurer of the States, for a briefing in respect of the Government of Jersey’s procurement and risk management processes in light of the recent news surrounding the collapse of Camerons Ltd and its associated impact on the Government’s capital programme. 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 33.</p>	
<p>4. Comptroller and Auditor General update</p> <p>The PAC recalled that the Comptroller and Auditor General (C&AG) had agreed to provide it with further analysis of the open recommendations within the recommendations tracker, specifically highlighting where recommendations were overdue, within timescale or where timescales had changed, and recommendations were still within timescale for implementation. The C&AG provided this to the PAC, and it was agreed that this helped better focus which areas it should focus on. It was agreed that the PAC would request Government Officials to include this analysis in future quarterly reports. The Officer advised that this request would be made to Government.</p>	AH

<p>5. Governance of Health and Social Care</p> <p>The PAC noted a draft Scoping Document and Terms of Reference for its proposed review of governance arrangements within health and social care settings in the Island. The PAC discussed the documents and agreed minor changes. It was agreed, subject to the changes being made, that the documents could then be circulated to the Scrutiny Liaison Committee for final approval ahead of launching the review.</p>	<p>AH</p>
<p>6. Performance Management – Follow up</p> <p>The PAC recalled that it had discussed the draft Scoping Document and Terms of Reference for its follow up review on performance management at its last meeting, where a number of changes were agreed. It was noted that the changes had been made to the documents and the PAC agreed that they could be circulated to the Scrutiny Liaison Committee for final approval ahead of launching the review.</p>	<p>AH</p>
<p>7. PAC visioning day report</p> <p>The PAC noted a report provided by Kate Faragher in respect of its visioning day held on 22nd February 2023. The PAC discussed the report and agreed that it would consider the aims and themes identified during the day for discussion at its next meeting. The Officer advised that work had commenced on drafting a ‘PAC pledge’ and information in relation to proposed Key Performance Indicators of the PAC would be circulated in due course for consideration.</p>	<p>AH</p>
<p>8. Resignation of the Chief Executive Officer</p> <p>The PAC recalled that the Chief Executive Officer of the Government of Jersey had formally resigned from the role as of 22nd March 2023. The PAC agreed that it would need to gain assurances over the processes in place in order to mitigate risks to the organisation whilst a successor was recruited. It was, therefore, agreed that the PAC would write to the States Employment Board in order to gain assurance over the notice period of the Chief Executive, as well as the processes and procedures in place to ensure a smooth transition.</p>	<p>AH</p>
<p>9. Future Meetings</p> <p>The PAC noted that its next scheduled meeting was due to take place at 12:00pm on Wednesday 26th April in the Blampied Room, States Building. Due to the cancellation of the meeting on 5th April it was agreed that the PAC would seek an alternative date prior to Wednesday 26th April to hold a meeting given the volume of business. The Officers advised that they would liaise with Members to identify a suitable date.</p>	<p>AH/BW</p>

Public Accounts Committee

Record of Meeting

Date: 12th April 2023

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

Agenda matter	Action
<p>1. Records of Meetings</p> <p>The PAC noted and approved the record of the meeting held on 24th March 2023.</p>	
<p>2. Conflicts of Interest</p> <p>No conflicts of interest were declared by members of the PAC in regard to items on the agenda.</p>	
<p>3. Performance Management – Follow up</p> <p>The PAC noted that its review had been launched on Tuesday 4th April and had received media coverage. It was agreed that the PAC would produce a video for social media explaining the focus of the review. The Officer advised that this would be discussed with Digital and Public Engagement with a view to advertising the review further in the coming week.</p> <p>The Officer advised that correspondence was being drawn up in relation to the review to be sent to the Chief Executive Officer and this would shortly be circulated to the PAC for approval. It was agreed that a pro-forma would be created for the Government to provide an update on the status of recommendations arising from the previous PAC's report P.A.C.2/2022 'Performance Management'. It was noted that the quarter one update of the recommendations tracker would be due during April 2023 and the PAC requested that the Officers ascertain when this would likely be shared with it for its consideration.</p>	<p>AH</p> <p>AH</p>
<p>4. Governance of Health and Social Care Review</p> <p>The PAC recalled that it had agreed to stagger the launch of this review due to its launch of the Performance Management - follow up review. It was agreed that the PAC would wait until Monday 24th April to launch the review so that it did not coincide</p>	<p>AH</p>

<p>with the States sitting scheduled for 18th April. The Officer advised that correspondence to key stakeholders was in the process of being drafted and would shortly be circulated for approval. Furthermore, a communications plan was being developed in collaboration with Digital and Public Engagement and would also be circulated in due course for approval.</p>	<p>AH/BW</p>
<p>5. Resignation Of the Chief Executive of the Government of Jersey</p> <p>The PAC noted that the Corporate Services Scrutiny Panel (CSSP) had written to the Chief Minister raising questions in respect of the resignation of the Chief Executive Officer of the Government of Jersey (the CEO). It was noted in the response that an advisory board had been established in order to review the role of the CEO going forward. The PAC also noted that it was not within its remit to discuss matters of policy and, therefore, it was agreed that any follow up from the PAC would be limited to processes that had been followed in respect of the CEO's resignation.</p> <p>The PAC agreed that it would draft a letter to the Chair of the States Employment Board (SEB) requesting further information as to which C&AG and PAC recommendations the advisory board would be considering as part of its review and how the outcomes and deliverables of this work would be implemented in future organisational changes. The Officer advised that this would be shared with CSSP for its reference.</p> <p>The PAC agreed that it would cancel its planned hearing with the CEO scheduled for 26th April until such time as it had considered the response from the Chair of SEB. The Officer advised that this would be communicated to the CEO.</p>	<p>BW</p> <p>AH</p>
<p>6. Future Meetings</p> <p>The PAC noted that its next scheduled meeting was due to take place at 12:00pm on Wednesday 26th April in the Blampied Room, States Building.</p>	

Public Accounts Committee

Record of Meeting

Date: 26th April 2023

Present	Deputy Lyndsay Feltham, Chair Deputy Max Andrews, Vice-Chair Deputy Tom Coles, Member Philip Taylor, Lay-Member Graeme Phipps, Lay-Member
Apologies	Deputy Mary Le Hegarat, Member
Absent	Matthew Woodhams, Lay-Member
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
<p>1. Records of Meetings</p> <p>The PAC noted and approved the record of the meeting held on 12th April 2023.</p>	
<p>2. Conflicts of Interest</p> <p>No conflicts of interest were declared by members of the PAC in regard to items on the agenda.</p>	
<p>3. Comptroller and Auditor General Update</p> <p>The PAC received an update from the Comptroller and Auditor General (C&AG) in respect of her audit plan for 2023.</p> <ul style="list-style-type: none"> • It was noted that the report 'ICT implementation – Integrated Technology Solution' was due to be presented on Friday 28th May 2023. • Fieldwork had commenced on the review of the Government's response to the COVID-19 pandemic and the Economic, Social and Health Related recovery. • A report on learning from previous hospital projects was due to be presented in early May 2023. This formed phase one of the overall report on Major and Strategic Projects, including Capital Projects. • The final project specification for the review 'ICT implementation – Electronic Patient Records and Digital Care' had been issued and work was due to commence in July 2023. <p>The C&AG then provided the PAC with a briefing on the Annual Report and Accounts for the Office of the Comptroller and Auditor General for 2022 which was due to be published on 11th May 2023.</p> <ul style="list-style-type: none"> • It was noted that the JAO met or partially met 15 of 16 Key Performance Indicators (KPIs) in 2022. 	

<ul style="list-style-type: none"> • In relation to its aim ‘High performing audit organisation’, stakeholder feedback and independent assessments of the financial audits remained positive and the JAO continued to publish a high volume of highly regarded reports and compared favourably to other audit offices. The JAO had met KPI’s in relation to the following: • In terms of its aim ‘supporting effective scrutiny and accountability’, the JAO had supported all PAC meetings in both 2021 and 2022 and responded to correspondence promptly. Stakeholder feedback continued to show that the JAO was held in high regard. In relation to this feedback, States of Jersey Senior Officers provided an average score of 4 out of 5, States Assembly Members and other stakeholders averaged 4.4 out of 5 and stakeholder feedback on financial statements auditors scored 4.5 out of 5 on average. • In relation to the aim ‘making a difference’, the updated JAO website received more visits in 2022 than in 2021, however, the number of downloads was lower than the 2021 peak and returned to a level just above that in 2020. The States of Jersey continued to accept 99% of JAO recommendations and had reported improved rates of implementation of C&AG recommendations. • In terms of its aim ‘building a better organisation’, the JAO had ensured that Office 365 was now used routinely for audit projects. Performance against budget had improved with an underspend of less than 1% in 2022. During 2023, the JAO would start monitoring its carbon footprint and give greater priority to supporting community activities which had been less as a result of the COVID-19 pandemic. • The JAO’s risk register was highlighted to the PAC noting stability across the identified risks and a reduction in the risks relating to the pandemic disruption. • Finally, the Board of Governance for the C&AG had reviewed and provided assurance on the C&AG’s expenses for 2022. 	
<p>4. Deployment of Staff Resources in Health and Community Services</p> <p>The PAC noted the Executive Response to the C&AG report ‘Deployment of Staff Resources in Health and Community Services’ which had been presented in March 2023. The PAC discussed the contents of the response and noted that one recommendation had been rejected by the Executive. It also noted the timelines for the implementation of the accepted recommendations and agreed that the proposed timescales appeared ambitious for delivery. It was agreed that the PAC would present comments on the Executive Response, noting its concern over the rejection of recommendation 12 of the report and the points it had raised in respect of the ambitious timescales for implementation. The Officer advised that these would be drafted and shared for approval in due course.</p>	BW
<p>5. Efficiency Savings</p> <p>The PAC noted the Executive Response to the C&AG report ‘Efficiency Savings’ had been received on 21st April 2023. It was agreed that the PAC would defer discussion on the response until its next scheduled meeting on 17th May 2023.</p>	
<p>6. Performance Management – Follow up</p> <p>The PAC noted that information requests had been sent to the Chief Executive in respect of the review and that these were due to be received by Friday 19th May 2023. The PAC also noted that it had written to the various Trade Unions in order to gather the views of their membership in relation to the appraisal processes used within the Government of Jersey. The deadline for response was also Friday 19th May 2023.</p>	

<p>The PAC agreed that it would arrange public hearings with the Chief Executive Officer and all Chief Officers of Government of Jersey departments in order to discuss the performance management processes in place within each department. It was requested that, where possible, the hearings be grouped together to maximise the use of time by the Committee. It was also agreed that the week commencing 28th June 2023 would be the preferred time for the hearings to take place. The Officer advised that the CEO was to leave her post by the end of June and, therefore, an alternative date of Thursday 1st June had been identified for a hearing in respect of the review. The Officer advised that contact would be made with the Chief Officers to identify times in accordance with the Committee's decision.</p> <p>The PAC noted that it had recently received an update from the Executive on the recommendations tracker for Q1 2023. It was agreed that the PAC would request analysis of the recommendations relevant to its review from the C&AG in order to identify areas of questioning for the hearings with the CEO and Chief Officers.</p>	<p>BW/AH</p> <p>LP</p>
<p>7. Governance of Health and Social Care Review</p> <p>The PAC noted that it had arranged a public hearing with the CEO on 1st June 2023 and that it would use this time in order to ask questions in relation to the review as well as the Performance Management – Follow up review.</p> <p>The PAC noted that it had written to over 40 stakeholders within the Health and Social Care services in the Island to gather evidence for the review. It was noted that the deadline for submissions was 22nd May 2023. The PAC agreed that it would seek to arrange public hearings with a number of key stakeholders including Professor Hugo Mascie-Taylor (Chair of the Interim Board of Governance for Health and Community Services (HCS)), the Chief Officer of HCS and the head of the HCS turnaround team which had been formed by the CEO.</p> <p>The C&AG noted that, in line with the analysis being provided by the JAO on the recommendations relevant to the Performance Management review, further analysis would also be provided in respect of the recommendations relevant to the Governance of Health and Social Care review.</p>	<p>BW/AH</p> <p>LP/AH</p>
<p>8. States Annual Report and Accounts 2022</p> <p>The PAC noted that the States Annual Report and Accounts 2022 was due for publication in the coming week. It was also noted that a briefing for all States Members had been arranged for Thursday 4th May and the Scrutiny Liaison Committee was also due to be briefed prior to this briefing. The PAC agreed that the Lay Members should also be extended an invite to the briefing noting their position on the Committee. The Officers advised that they would contact the briefing organisers in order to request the attendance of the Lay Members.</p> <p>The C&AG noted that the PAC may wish to arrange a briefing from the external auditors of the States of Jersey Accounts, Mazars, further to the Government of Jersey briefing. It was agreed that the PAC would consider any further briefings at its next meeting on 17th May 2023.</p>	<p>BW/AH</p> <p>AH</p>
<p>9. Resignation Of the Chief Executive of the Government of Jersey</p> <p>The PAC noted that it had received a response from the Chair of the States Employment Board (SEB) to its questions relating to the advisory board which had been established in order to look at the appointment of an interim CEO and plans for the future of the role. The PAC agreed that the response warranted further questions, however, it was noted that the Corporate Services Scrutiny Panel (CSSP) was also</p>	

<p>questioning the Chief Minister on the processes that were being undertaken in relation to the recruitment of an interim CEO. It was agreed that the PAC would liaise with the CSSP in order to identify whether any crossover existed in its questioning in order to prevent duplication.</p>	<p>AH</p>
<p>The PAC noted that it was important to speak directly with the CEO about her experience of the role and lessons learned which could be implemented for her successor. It was agreed that the PAC would request a private briefing with the CEO in the coming weeks in order to discuss this further. The Officer advised that a date would be identified, and a meeting request circulated in due course.</p>	<p>AH</p>
<p>10. Health and Community Services Board of Governance</p>	
<p>The PAC noted that the Minister for Health and Social Services had lodged P.19/2023 'Health and Community Services Interim Board' on 11th April 2023. Noting the previous briefings that the PAC had received on the establishment and purpose of the board, it discussed whether to present comments to the States Assembly ahead of the debate. It was agreed that the PAC would not present comments given its focus on implementation, however, it would ensure that a review of the effectiveness of the board would be undertaken should it be adopted by the States Assembly. The Officer advised that this would be revisited in due course subject to approval by the Assembly.</p>	<p>AH</p>
<p>11. Safeguarding Processes</p>	
<p>The PAC noted correspondence from the Chair of SEB following its questions relating to the safeguarding and employment checks that were carried out by the Government of Jersey for staff working with children and vulnerable people. It was noted that the response did not provide any assurances over whether checks were undertaken for senior post-holders and further clarity was required as a result.</p>	
<p>The PAC agreed to draft a further letter to the Chair of SEB requesting assurances over whether senior post-holders within the Department for Children, Young People, Education and Skills (CYPES) were required to have an enhanced DBS check and how often these checks were performed during the course of their employment. The Officer advised that a letter would be drafted for approval.</p>	<p>AH</p>
<p>12. Freedom of Information Processes</p>	
<p>The PAC noted that Deputy Max Andrews had raised concern over the implementation of processes relating to Freedom of Information requests, specifically the lack of data as to how many requests had been provided past the deadline set out within legislation. The PAC noted that a previous C&AG had undertaken a review into this area, and it was not currently on the C&AG's work programme to follow up on this matter. Noting the current work programme of the PAC, it was agreed that this may form a future review, however, at present the PAC would not take any further action on the matter.</p>	
<p>13. Future Meetings</p>	
<p>The PAC noted that its next scheduled meeting was due to take place at 12:00pm on Wednesday 17th May in the Blampied Room, States Building.</p>	

Public Accounts Committee

Record of Meeting

Date: 17th May 2023

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

Agenda matter	Action
<p>1. Records of Meetings</p> <p>The PAC deferred approval of the record of the meeting from 26th April 2023 to its next scheduled meeting.</p>	
<p>2. Conflicts of Interest</p> <p>No conflicts of interest were declared by members of the PAC in regard to items on the agenda.</p>	
<p>3. Comptroller and Auditor General Update</p> <p>The PAC received an update from the Comptroller and Auditor General (C&AG) in respect of her audit plan for 2023:</p> <ul style="list-style-type: none"> • The report examining ICT implementation – Integrated Technology Solution had been issued in April 2023 and the Executive Response was due from Government on 9th June 2023. • Work on the review of the Government Response to COVID-19 Pandemic: Economic, Social and Health Recovery had commenced in March 2023 and fieldwork was ongoing on this review. • The final report on phase one of the Major and Strategic Projects, including Capital Projects review had been completed and was published on Monday 15th May 2023. The C&AG noted that work on phase two of the review would commence in May 2023. • The project specification for the Annual Reporting review had been issued and work was due to commence on that review in May 2023. • Finally, the draft project specification for the follow up on the previous report 'Handling and Learning from Complaints' had been issued and work was also planned to commence in May 2023. 	

The C&AG also informed the PAC that a recruitment process for the role of Deputy C&AG was being undertaken due to the previous incumbent taking up their role as the new Auditor General in the Isle of Man. Tom Haslam of Audit Wales had been seconded to the JAO in the interim period in order to assist and share experience and would be supporting the PAC with its Performance Management – Follow up review.

ICT Implementation - Integrated Technology Solution

The C&AG provided an overview of the report and its key findings and recommendations. It was noted that the review had evaluated:

- the arrangements established to manage and monitor the implementation of the recommendations contained in the C&AG's 2021 report.
- the progress the Government of Jersey had made in implementing the agreed recommendations.
- the progress that had been made in the implementation of releases one and two against recognised good practice. This would include assessment of the readiness for service of the two phases including:
 - the preparations for monitoring benefits realisation against the business case; and
 - the effectiveness of planned and implemented testing strategies; and
- whether lessons were being learned from releases one and two in the planned programmes for subsequent releases.

The review had considered the operation of the ITS programme to the end of November 2022 as well as the 'go live' decision taken at the end of December 2022.

The C&AG explained that, in conclusion, the ITS programme was launched in early 2020 and was intended to enable the Government to use modern, cloud-based systems for finance, human resources (HR), procurement and asset management. It also formed one part of a significant investment being made by Government in digital modernisation.

The C&AG noted that the review had identified some elements of good practice in the way in which the ITS programme had been managed. However, there was a need for Government to improve its management of strategic risks in major programmes, to ensure that sufficient specific business-unit level approval of functionality was gained prior to 'go live' and to enhance its processes to monitor the realisation of the benefits expected to be delivered over a sufficiently long-time span.

In total the C&AG made 10 recommendations and one suggested area of consideration within the report.

Lessons from previous Hospital Projects – A Follow Up Review

The C&AG provided an overview of the report and its key findings and recommendations. It was noted that the review had evaluated the extent to which previous C&AG recommendations had been adopted in:

- the Our Hospital Project
- the 100-day Review; and
- the proposed arrangements for the New Healthcare Facilities Programme.

<p>The scope of the C&AG's work had been limited to considering the areas for improvement identified in the 2017 C&AG Report <i>Decision Making: Selecting a Site for the Future Hospital (March 2012 –February 2016)</i> and did not extend for example to:</p> <ul style="list-style-type: none"> • whether or where to build a new hospital, • validating the size or clinical requirements for hospital and healthcare facilities, • the options for financing or procuring new facilities; or • a detailed review of the development of future care models, clinical strategies and other policy and strategy decisions. <p>In conclusion it was found that, over the last ten years, more than £130 million had been spent by the States of Jersey on various hospital projects. It was important that the key learning from the previous aborted projects was taken into the New Healthcare Facilities Programme. In particular, it was noted that there should be a focus on:</p> <ul style="list-style-type: none"> • ensuring there was clarity on the strategies and ambitions for delivery of Jersey's health services • effective programme management including the identification and active management and monitoring of clear and consistent critical success factors • a best practice approach to evaluating, monitoring and reporting on project level financial information and value for money; and • effective and meaningful consultation with clinicians and other stakeholders at appropriate times. <p>The C&AG had made nine recommendations arising from the review and had suggested that two areas of current work should be prioritised as a result.</p>	
<p>4. Efficiency Savings</p> <p>The PAC noted the Executive Response to the C&AG report 'Efficiency Savings'. It was noted that all six of the recommendations made in the report had been accepted by the Government of Jersey. The PAC discussed the response and agreed that the responses could have been more explicit regarding how the Government were going to fulfil the recommendations. It was also agreed that the PAC would seek to revisit the progress implementing the recommendations within its 2024 work programme.</p> <p>The PAC requested that Officers draft a brief comments paper detailing its views on the Executive Response for presentation to the States Assembly. The Officers advised that a draft would be shared with the PAC in due course for approval.</p>	<p>AH</p>
<p>5. Deployment of Staff Resources in Health and Community Services</p> <p>The PAC noted draft comments in respect of the Executive Response to the C&AG's report 'Deployment of Staff Resources in Health and Community Services' and agreed it reflected the points raised in its previous discussion. The Officers advised that the Comments would be prepared for lodging with the States Assembly.</p>	<p>BW</p>
<p>6. Performance Management – Follow up</p> <p>The PAC noted that the deadline for submissions to its review was on Friday 19th May. It was noted that the Government of Jersey was due to provide a response in respect of the implementation of recommendations arising from the previous PAC's review, as well as information pertinent to the Terms of Reference. The Unions had also been written to for their views in relation to the appraisal and objective setting processes used for all Government of Jersey employees. The Officer advised that all information would be circulated to the PAC in due course.</p>	<p>AH</p>

<p>The C&AG explained that analysis of recommendations from previous C&AG reports that were pertinent to the review would be provided to the PAC for its consideration when developing questions.</p>	<p>LP/AH</p>
<p>The Officers advised that public hearings were in the process of being scheduled with Chief Officers and a final schedule would be circulated in due course once the hearing dates had been confirmed. It was noted that the PAC had agreed, where possible, to hold hearings during the week commencing 26th June 2023. It was agreed that the PAC would seek to reschedule the public hearing with the Chief Executive Officer from 1st June 2023 to 19th June 2023 in order to give more time to prepare questions.</p>	<p>BW/AH</p>
<p>The PAC discussed the possibility of carrying out a survey of Chief Officers in order to gather further information in relation to the culture within individual departments surrounding appraisal and objective setting. It was agreed that the PAC would review the information provided by Government, alongside the submissions and C&AG analysis prior to agreeing any further steps in this regard.</p>	
<p>7. Governance of Health and Social Care Review</p> <p>The PAC noted that the deadline for submissions to the review was Monday 22nd May. It was noted that the PAC had been approached by a forum representing key third sector organisations for a private meeting to discuss the review and their experiences. It was agreed that the PAC would seek to arrange a meeting with the forum, if possible, during its next scheduled meeting.</p> <p>The Officer advised that hearings were due to be arranged with key stakeholders in respect of the review, including the Acting Chief Officer for Health and Community Services (HCS), the Chair of the Independent HCS Board and the HCS turnaround team. It was also noted that the Chief Executive Officer was also due to attend a public hearing, however, this had been arranged alongside the Performance Management follow up review and was to be rescheduled for 19th June 2023.</p> <p>The PAC noted that P.19/2023 'Health and Community Services Interim Board' had been deferred from the next States Meeting to the meeting scheduled for 13th June 2023. It was agreed that there was no further work required ahead of the debate, however, the outcome of the debate would need to be considered when developing questions for hearings during the review.</p>	<p>AH</p> <p>AH</p>
<p>8. States Annual Report and Accounts 2022</p> <p>The PAC noted that the States Annual Report and Accounts 2022 had been presented on 5th May 2022. It was noted that States Members had been provided with a briefing ahead of the presentation of the accounts and members of the PAC had attended this. It was agreed that the PAC would seek to arrange a private briefing with the external auditors of the States accounts, Mazars, if possible, during the next scheduled PAC meeting on 7th June 2023. It was also agreed that, once this briefing had been undertaken, the PAC would seek to launch a review of the annual report and accounts.</p>	<p>AH</p>
<p>9. Resignation Of the Chief Executive of the Government of Jersey</p> <p>The PAC noted that it had previously agreed to hold a private meeting with the Chief Executive Officer (CEO) in order to discuss the key issues she would be raising to her successor and the lessons learned from the role. Noting that the PAC had agreed to hold a public hearing with the CEO in relation to its Performance Management</p>	

review, it was agreed that questions could be raised as part of that review rather than during a separate private meeting.	
10. Safeguarding Processes	
The PAC noted that a letter had been sent to the Chair of the States Employment Board.	
11. Future Meetings	
The PAC noted that its next scheduled meeting was due to take place at 12:00pm on Wednesday 7 th June 2023 in the Blampied Room, States Building.	

Public Accounts Committee

Record of Meeting

Date: 7th June 2023

Present	Deputy Lyndsay Feltham, Chair Deputy Max Andrews, Vice-Chair Deputy Tom Coles, Member Deputy Mary Le Hegarat, Member Graeme Phipps, Lay-Member Matthew Woodhams, Lay-Member
Apologies	Deputy Mary Le Hegarat, Member Philip Taylor, Lay-Member
Absent	
In attendance	Lynn Pamment, Comptroller & Auditor General, Jersey Audit Office (JAO) Tom Haslam, Jersey Audit Office Shaun Findlay, Managing Director, Les Amis [item 4 only] Rosemarie Finlay, Chief Executive, Family Nursing and Home Care [item 4 only] Fiona Brennan, Chief Executive, Brighter Futures [item 4 only] Wendy Buckley, Interim Chief Executive, Dementia Jersey [item 4 only] Gloria Le Lievre, Vice-Chair, Jersey Care Federation [item 4 only] Andy Harris, Committee and Panel Officer Ben Walker, Research and Project Officer Charlotte Curry, Communications Officer

Agenda matter	Action
<p>1. Records of Meetings</p> <p>The PAC noted and approved the records of the meetings held on 26th April and 17th May 2023.</p>	
<p>2. Conflicts of Interest</p> <p>No conflicts of interest were declared by members of the PAC in regard to items on the agenda.</p>	
<p>3. Comptroller and Auditor General Update</p> <p>The PAC received an update from the Comptroller and Auditor General (C&AG) on the progress of her audit plan for 2023. The C&AG explained that the fieldwork was nearing completion on the review of the Government Response to the COVID-19 pandemic (Economic, Social and Health Recovery). Furthermore, project specifications had been issued for the following reviews:</p> <ul style="list-style-type: none"> • Major and Strategic Projects, including Capital Projects (phase two work commenced in May 2023) • Tackling Fraud and Error (work was planned to commence in June 2023) • Annual Reporting (work had commenced in May 2023) 	

<ul style="list-style-type: none"> • Use of Consultants (work was planned to commence in June 2023) • Handling and Learning from Complaints (work had commenced in May 2023) <p>It was noted that the Executive Response to the report 'ICT Implementation – Integrated Technology Solution' was due to the PAC on Wednesday 14th June. The Executive Response to the report 'Learning from Previous Hospital Projects' was due to the PAC on Tuesday 27th June.</p> <p>The C&AG also advised that a revised code of audit practice was in the process of being developed and would be issued during the summer. Furthermore, the C&AG noted that she was approaching the mid-term point of her term of office and would be issuing Mid-Term reflections in due course.</p> <p>The PAC noted for the benefit of the C&AG that the Health and Social Security Scrutiny Panel (HSSP) had recently agreed to launch a review into overpayments of Income Support which was relevant to the work of the C&AG in relation to tackling fraud and error.</p>	
<p>4. Meeting – Chief Executives Forum</p> <p>The PAC received Shaun Findlay, Managing Director, Les Amis, Rosemarie Finlay, Chief Executive, Family Nursing and Home Care, Fiona Brennan, Chief Executive, Brighter Futures, Wendy Buckley, Interim Chief Executive, Dementia Jersey and Gloria Le Lievre, Vice-Chair, Jersey Care Federation as members of a charity chief executive forum in order to discuss their views in relation to its review of Governance of Health and Social Care. The record of this meeting was classified as exempt in accordance with the Freedom of Information (Jersey) Law 2011 (as amended) under Absolute Exemption Article 26.</p>	
<p>5. Performance Management – Follow up</p> <p>The PAC noted a draft question plan for the public hearing with the Chief Executive Officer of the Government of Jersey scheduled to take place on Monday 19th June 2023. The PAC discussed the question plan and agreed changes which it requested the Officer to update accordingly.</p> <p>The PAC noted that it had scheduled public hearings with all Chief Officers on the following dates:</p> <ul style="list-style-type: none"> • Monday 26th June – 11:15am – 12:15pm – Treasurer of the States of Jersey • Tuesday 27th June – 12:00pm – 1:00pm – Chief Officer, External Relations • Wednesday 28th June – 4:00pm – 5:00pm – Chief Officer, Justice and Home Affairs • Thursday 29th June – 1:00pm – 2:00pm – Assistant Chief Executive with responsibility for Strategic Policy, Planning and Performance • Friday 30th June – 10:00am – 11:00am – Chief Officer, Customer and Local Services • Friday 30th June – 2:45pm – 3:45pm – Chief Officer, Infrastructure, Housing and Environment • Monday 3rd July – 2:45pm – 3:45pm – Chief Officer, Economy • Monday 17th July – 2:00pm – 3:00pm – Chief Officer, Children, Young People, Education and Skills <p>It was noted that a public hearing with the Chief Officer, Health and Community Services (HCS) was due to be arranged in order to accommodate the PAC's other review on Governance of Health and Social Care and a date would be circulated in</p>	<p>AH</p> <p>AH/BW</p>

<p>due course. The Chair noted that she had worked directly with the Chief Officer for Customer and Local Services in her previous role prior to being elected and that this would be declared during the hearing for transparency.</p> <p>The Officer advised that question plans were in the process of being drafted and would be shared with the PAC for further discussion. It was agreed that the PAC would meet at 1pm on Wednesday 21st June 2023 in order to review the question plans further.</p> <p>In preparation for the public hearings, the PAC requested further information on the newly implemented 'Connect People' platform on which employees were now required to record objectives and track their progress.</p>	<p>AH/BW</p> <p>AH/BW</p>
<p>6. Governance of Health and Social Care Review</p> <p>The PAC noted that it was due to arrange public hearings with the Chief Officer for Health and Community Services and the Chair of the interim-board of governance for HCS, Professor Hugo Mascie-Taylor. It was noted that these hearings were in the process of being confirmed for Monday 10th July, subject to availability. The Officer advised that meeting requests would be circulated in due course once the hearings had been confirmed.</p> <p>The PAC agreed that it would request a copy of the commissioning framework for HCS and a list of the organisations (both private and third sector) that were currently commissioned for services by the department. The PAC discussed the recently published Annual Quality Account 2022 for HCS and noted that the C&AG had provided some potential areas of questioning for it to consider with the Chief Officer. It was agreed that the PAC would seek the views of the Care Commissioner in relation to the Annual Quality Account 2022 as well as the current governance arrangements within HCS and requested that a private meeting be arranged in due course.</p> <p>The PAC noted that the proposition P.19/2023 'Health and Community Services Interim Board' was due to be debated on Tuesday 13th June 2023. It was noted that the Minister for Health and Social Services had lodged an amendment to the proposition as had the Chair of the PAC. It was agreed that there was no further action for PAC in respect of the proposition.</p>	<p>AH</p> <p>AH</p>
<p>7. States Annual Report and Accounts 2022</p> <p>The PAC noted that it had arranged a briefing with Mazars (External Auditors of the States of Jersey Accounts) to take place on Wednesday 21st June at 2pm via Microsoft Teams.</p>	
<p>8. Island Outcome Indicators.</p> <p>The PAC noted that the Chief Statistician had offered to provide a briefing to it on a review of the Island Outcome Indicators in order to highlight potential changes being considered. The PAC agreed that it would seek to arrange a briefing, if possible, at 3pm on Wednesday 28th June 2023. The Officer advised that a meeting request would be sent out in due course.</p>	<p>AH</p>
<p>9. Future Meetings</p> <p>The PAC noted that its next scheduled meeting was due to take place at 12:00pm on Wednesday 28th June 2023 in the Blampied Room, States Building.</p>	

Public Accounts Committee

Record of Meeting

Date: 19th June 2023

Present	Deputy Lyndsay Feltham, Chair Deputy Max Andrews, Vice-Chair Deputy Mary Le Hegarat, Member Philip Taylor, Lay-Member Graeme Phipps, Lay-Member Matthew Woodhams, Lay-Member
Apologies	Deputy Tom Coles, Member
Absent	
In attendance	Lynn Pamment, Comptroller & Auditor General, Jersey Audit Office (JAO) Tom Haslam, Jersey Audit Office [via Microsoft Teams] Ann Trudgeon, Jersey Audit Office [via Microsoft Teams] Suzanne Wylie, Chief Executive, Government of Jersey Tom Walker, Assistant Chief Executive Mark Grimley, Group Director, People and Corporate Services Andy Harris, Committee and Panel Officer Ben Walker, Research and Project Officer Leila Osman, Communications Officer

Agenda matter	Action
1. Public Hearing – Chief Executive Officer, Government of Jersey The PAC received Suzanne Wylie, Chief Executive, Government of Jersey and officers for a public hearing as part of its review 'Performance Management – Follow Up' and its review of Governance of Health and Social Care. The proceedings were broadcast live via Microsoft Teams and a recording was made so that a transcript could be produced.	

Public Accounts Committee

Record of Meeting

Date: 21st June 2023

Present	Deputy Lyndsay Feltham, Chair Deputy Max Andrews, Vice-Chair Deputy Mary Le Hegarat, Member Deputy Tom Coles, 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 (JAO) Mark Kirkham, Mazars Gavin Barker, Mazars James Collins, Mazars Andy Harris, Committee and Panel Officer Ben Walker, Research and Project Officer

Agenda matter	Action
1. Performance Management – Follow up Review The PAC noted draft question plans for the upcoming public hearings with the Chief Officers of Government of Jersey Departments in respect of its follow-up review of Performance Management. The PAC discussed the question plans and agreed changes. It was noted that the question areas would be confirmed with the Chief Officers ahead of the hearings.	AH
2. Meeting with External Auditors of the States of Jersey (Mazars) The PAC received Mark Kirkham, Gavin Barker and James Collins from Mazars (External Auditors of the States of Jersey Report and Accounts) for a meeting to discuss the key themes arising from the States of Jersey Annual Report and Accounts 2022. The record of this meeting was classified as exempt in accordance with the Freedom of Information (Jersey) Law 2011 (as amended) under Absolute Exemption Article 26.	

Public Accounts Committee

Record of Meeting

Date: 27th June 2023

Present	Deputy Lyndsay Feltham, Chair Deputy Max Andrews, Vice-Chair Deputy Tom Coles, Member Philip Taylor, Lay-Member Graeme Phipps, Lay-Member
Apologies	Deputy Mary Le Hegarat, Member Matthew Woodhams, Lay-Member
Absent	
In attendance	Lynn Pamment, Comptroller & Auditor General, Jersey Audit Office (JAO) Kate Nutt, Chief Officer, External Relations Tom Le Feuvre, Director External Relations Andy Harris, Committee and Panel Officer Ben Walker, Research and Project Officer Charlotte Curry, Communications Officer

Agenda matter	Action
1. Performance Management – Follow up Review The PAC received Kate Nutt, Chief Officer, External Relations and Tom Le Feuvre, Director External Relations for a public hearing in relation to its follow-up review on Performance Management. The proceedings were webcast live and a recording was made so that a transcript could be produced.	

Public Accounts Committee

Record of Meeting

Date: 28th June 2023

Present	Deputy Lyndsay Feltham, Chair Deputy Max Andrews, Vice-Chair Deputy Tom Coles, Member Deputy Mary Le Hegarat, Member [items 3, 4 and 7 – 11] Philip Taylor, Lay-Member Graeme Phipps, Lay-Member Matthew Woodhams, Lay-Member
Apologies	
Absent	
In attendance	Lynn Pamment, Comptroller & Auditor General, Jersey Audit Office (JAO) Tom Haslam, Jersey Audit Office Ian Cope, Chief Statistician [item 3 only] Graeme Sproats, Statistician [item 3 only] Kate Briden, Chief Officer, Justice and Home Affairs [item 4 only] Peter Horsfall, Business Support Manager, Justice and Home Affairs [item 4 only] Andy Harris, Committee and Panel Officer Charlotte Curry, Communications Officer [item 4 only]

Agenda matter	Action
<p>1. Records of Meetings</p> <p>The PAC noted and approved the records of meetings held on 7th and 19th June 2023.</p>	
<p>2. Conflicts of Interest</p> <p>The PAC noted that there were no conflicts of interest arising from the matters listed on the agenda.</p>	
<p>3. Briefing – Island Outcomes Indicators Review</p> <p>The PAC received Ian Cope, Chief Statistician and Graeme Sproats, Statistician for a private briefing in relation to the review of the Island Outcomes Indicators and proposed changes in that regard. The record of this meeting was classified as exempt in accordance with the Freedom of Information (Jersey) Law 2011 (as amended) under Qualified Exempt Article 35.</p>	
<p>4. Public Hearing – Chief Officer, Justice and Home Affairs</p> <p>The PAC received Kate Briden, Chief Officer, Justice and Home Affairs and Peter Horsfall, Business Support Manager, Justice and Home Affairs for a public hearing as part of its follow up review on Performance Management. The proceedings were webcast live and a recording was made so that a transcript could be produced.</p>	

<p>5. Comptroller and Auditor General Update</p> <p>The PAC received an update from the Comptroller and Auditor General (C&AG) on the progress being made within her 2023 audit plan. The following updates were provided in respect of planned reviews:</p> <ul style="list-style-type: none"> • Government Response to the COVID-19 Pandemic: Economic, Social and Health Recovery – fieldwork had been completed on this review and the draft reporting stage was due to commence. It was anticipated that the report would be presented in August 2023. • Tackling Fraud and Error – the project specification had been issued for the review (a copy of which had been shared with the PAC) with the intention for work to commence on the review during June 2023. • Use of Consultants - the project specification had been issued for the review (a copy of which had been shared with the PAC) with the intention for work to commence on the review during June 2023. <p>The C&AG also noted that her Mid-Term reflections report would shortly be presented outlining her views on the key issues during her term of office to date, as well as her reflections on the role and operation of the Jersey Audit Office.</p>	
<p>6. Integrated Technology Solution Follow up</p> <p>The PAC noted the Executive Response to the C&AG's report 'Integrated Technology Solution Follow Up' (R.67/2023) which had been presented to the States on 16th June 2023. The PAC discussed the response and noted areas of concern in response to the recommendations. It was agreed that the PAC would draft comments for presentation to the States Assembly outlining its concerns with the response and suggested actions for Government to take into account during the implementation of the recommendations. The Officer advised that these would be drafted for consideration and approval by the PAC in due course.</p>	AH
<p>7. Learning from Previous Hospital Projects</p> <p>The PAC noted the Executive Response to the C&AG's report 'Learning from Previous Hospital Projects: A Follow-up Review'. It was also noted that the Executive Response would be presented in due course to the States Assembly.</p> <p>The PAC discussed the response and noted several points that it wished to raise within comments to be presented to the States Assembly. The Officer advised that these would be drafted for consideration and approval by the PAC in due course.</p>	AH AH
<p>8. Performance Management – Follow up</p> <p>The PAC noted it was due to receive the Chief Officer for Justice and Home Affairs at 4:00pm for a public hearing in respect of the review. The PAC discussed the question plan ahead of the hearing and agreed changes. It was also noted that it was due to hold the following public hearings in respect of the review:</p> <ul style="list-style-type: none"> • Thursday 29th June 1pm – 2pm – Assistant Chief Executive • Friday 30th June – 10am – 11am - Chief Officer, Customer and Local Services and 2:45pm – 3:45pm Chief Officer, Infrastructure and Environment • Monday 3rd July 2:45pm – 3:45pm – Chief Officer, Economy • Monday 10th July 9am – 11am – Chief Officer, Health and Community Services • Monday 17th July 2pm - 3pm – Chief Officer, Children, Young People, Education and Skills 	

<p>It was agreed that the PAC would update the question plans for the remaining hearings in line with the changes agreed for the question plan for the Chief Officer of Justice and Home Affairs.</p> <p>It was noted that the public hearing with the Treasurer of the States which was due to take place on Monday 26th June had been postponed and would be rearranged in due course subject to availability.</p> <p>The PAC noted that, once hearings had been completed, it would be in a position to draft its report. The Officer advised that a Heads of Report would be drafted for consideration at the next scheduled meeting for the PAC to approve ahead of the report being drafted.</p>	<p>AH</p> <p>AH</p> <p>AH</p>
<p>9. Governance of Health and Social Care</p> <p>The PAC noted that public hearings had been arranged with the Chief Officer, Health and Community Services and Professor Hugo Mascie-Taylor as Chair of the recently approved Interim Health and Community Services Board, to take place on Monday 10th July 2023. The PAC also noted that draft question plans were due to be shared with in respect of those hearings.</p>	<p>AH/BW</p>
<p>10. States Annual Report and Accounts 2022</p> <p>The PAC recalled that it had received a private briefing from Mazars (External Auditors of the States of Jersey) on Wednesday 21st June 2023. It was also noted that, as a result of this meeting, it had requested the External Auditors report and audit completion memorandum which was held by the Treasurer of the States. This was due to be received on Thursday 29th June. Subject to receiving these documents, the PAC agreed that it would begin to scope a review into the 2022 Annual Report and Accounts. The Officer advised that this would be drafted for consideration at the next PAC meeting.</p>	<p>AH</p>
<p>11. Future Meetings</p> <p>The PAC noted that its next scheduled meeting was due to take place at 12:00pm on Wednesday 12th July in the Blampied Room, States Building.</p>	

Public Accounts Committee

Record of Meeting

Date: 29th June 2023

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	Deputy Mary Le Hegarat, Member
Absent	
In attendance	Tom Haslam, Jersey Audit Office (Deputising for the Comptroller and Auditor General) Tom Walker, Assistant Chief Executive, Policy, People and Digital Megan Matias, Director Improvement and Delivery Fiona Capstick, Interim Director Modernisation and Digital Sarah Goodwin, Head of Organisation Development Andy Harris, Committee and Panel Officer Charlotte Curry, Communications Officer

Agenda matter	Action
1. Performance Management – Follow up Review The PAC received Tom Walker, Assistant Chief Executive, Policy, People and Digital, Megan Matias, Director Improvement and Delivery, Fiona Capstick, Interim Director Modernisation and Digital and Sarah Goodwin, Head of Organisation Development for a public hearing in relation to its follow-up review on Performance Management. The proceedings were webcast live and a recording was made so that a transcript could be produced.	

Public Accounts Committee

Record of Meeting

Date: 30th June 2023

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	Deputy Mary Le Hegarat, Member
Absent	
In attendance	Ann Trudgeon, Jersey Audit Office (Deputising for the Comptroller and Auditor General) Ian Burns, Chief Officer, Customer and Local Services [item 1 only] Sophie Le Sueur, Group Director, Customer Services [item 1 only] Andy Scate, Chief Officer, Infrastructure and Environment [item 2 only] Andy Harris, Committee and Panel Officer Charlotte Curry, Communications Officer

Agenda matter	Action
<p>1. Performance Management – Follow up Review – Public Hearing with Chief Officer for Customer and Local Services</p> <p>The PAC received Ian Burns, Chief Officer, Customer and Local Services and Sophie Le Sueur, Group Director, Customer Services for a public hearing in relation to its follow-up review on Performance Management. The proceedings were webcast live and a recording was made so that a transcript could be produced.</p>	
<p>2. Performance Management – Follow up Review – Public Hearing with Chief Officer for Infrastructure and Environment</p> <p>The PAC received Andy Scate, Chief Officer, Infrastructure and Environment for a public hearing in relation to its follow-up review on Performance Management. 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: 3rd July 2023

Present	Deputy Lyndsay Feltham, Chair Deputy Max Andrews, Vice-Chair Deputy Mary Le Hegarat, Member Deputy Tom Coles, Member Graeme Phipps, Lay-Member
Apologies	Philip Taylor, Lay-Member Matthew Woodhams, Lay-Member
Absent	
In attendance	Andrew Lewis, Jersey Audit Office (Deputising for the Comptroller and Auditor General) Richard Corrigan, Chief Officer, Department for the Economy Andy Harris, Committee and Panel Officer Ben Walker, Research and Project Officer Charlotte Curry, Communications Officer

Agenda matter	Action
1. Performance Management – Follow up Review – Public Hearing with Chief Officer for Economy The PAC received Richard Corrigan, Chief Officer, Economy Department for a public hearing in relation to its follow-up review on Performance Management. The proceedings were webcast live and a recording was made so that a transcript could be produced.	

Public Accounts Committee

Record of Meeting

Date: 10th July 2023

Present	Deputy Lyndsay Feltham, Chair Deputy Max Andrews, Vice-Chair Deputy Mary Le Hegarat, Member Deputy Tom Coles, Member Graeme Phipps, Lay-Member
Apologies	Philip Taylor, Lay-Member Matthew Woodhams, Lay-Member
In attendance	Ann Trudgeon, Jersey Audit Office (Deputising for the Comptroller and Auditor General) Christopher Bown, Chief Officer, Health and Community Services Professor Hugo Mascie-Taylor, Chair, Interim Health and Community Services Board [item 2 only] Anuschka Muller, Director Improvement and Innovation [item 1 only] Jessie Marshall, Chief Nurse [item 1 only] Andy Harris, Committee and Panel Officer Ben Walker, Research and Project Officer Charlotte Curry, Communications Officer

Agenda matter	Action
<p>1. Performance Management – Follow up Review and Governance of Health and Social Care Review – Public Hearing with Chief Officer for Health and Community Services</p> <p>The PAC received Christopher Bown, Chief Officer, Health and Community Services, Anuschka Muller, Director Improvement and Innovation and Jessie Marshall, Chief Nurse for a public hearing in relation to its follow-up review on Performance Management and Governance of Health and Social Care. The proceedings were webcast live and a recording was made so that a transcript could be produced.</p>	
<p>2. Governance of Health and Social Care Review – Public Hearing with the Chair of the Interim Health and Community Services Board</p> <p>The PAC received Professor Hugo Mascie-Taylor, Chair of the Interim Health and Community Services Board and Christopher Bown, Chief Officer, Health and Community Services for a public hearing in relation to its review on the Governance of Health and Social Care. 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: 12th July 2023

Present	Deputy Lyndsay Feltham, Chair Deputy Max Andrews, Vice-Chair Deputy Tom Coles, Member Deputy Mary Le Hegarat, Member [items 7, 8 and 9] Philip Taylor, Lay-Member Graeme Phipps, Lay-Member
Apologies	Matthew Woodhams, 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
<p>1. Records of Meetings</p> <p>The PAC noted and approved the records of meetings held on 21st, 27th, 28th, 29th and 30th June and 3rd July 2023.</p>	
<p>2. Conflicts of Interest</p> <p>The PAC noted that there were no conflicts of interest arising from the matters listed on the agenda.</p> <p>The Committee noted that a distant relative of the Chair was currently involved in the Future Hospital project.</p>	
<p>• Comptroller and Auditor General Update</p> <p>The PAC received an update from the Comptroller and Auditor General (C&AG) on the progress being made within her 2023 audit plan. The following updates were provided in respect of planned reviews:</p> <ul style="list-style-type: none"> • Government Response to the COVID-19 Pandemic: Economic, Social and Health Recovery – fieldwork had been completed on this review and the draft reporting stage was due to commence. It was anticipated that the report would be presented in August 2023. • Major and Strategic Projects, including Capital Projects – phase one had been completed and issued on 15th May 2023 and phase two was nearing completion. • ICT Implementation – Electronic Patient Records and Digital Care – project specification issued, and work was due to commence in July 2023. • Tackling Fraud and Error – the project specification had been issued for the review and work commenced on the review in June 2023. • Use of Consultants - the project specification had been issued for the review and work commenced on the review in June 2023. 	

The C&AG then provided an overview of the Code of Audit Practice ('Code') Consultation which would provide an explanation of the duties and powers conferred on the C&AG and audit firms appointed by the C&AG, and how the functions of those duties and powers should be performed.

It was advised that the contents of the Code, included:

- General principles applying to public audit in Jersey.
- Work on financial statements.
- Work on corporate governance, internal control and economy, efficiency and effectiveness.
- Follow up of previous external audit recommendations.
- Reporting the results of audit work.
- Liaison with others.
- Other matters.

The C&AG informed the PAC about the consultation that took place in relation to the development of the Code. It was advised that the consultation launched on 28th June 2023 with a closing date of 8th September 2023. It was also advised that the consultation followed a review undertaken by the C&AG of the Code against recognised best practice, which included:

- Principles and standards published by the International Organisation of Supreme Audit Institutions (INTOSAI).
- Auditing, quality management and ethical standards issued by the UK's Financial Reporting Council.
- The International Code of Ethics for Professional Accountants (published by The International Ethics Standards Board for Accountants) as adapted by professional accountancy bodies such as the Institute of Chartered Accountants in England and Wales and the Chartered Institute of Public Finance Accountants; and
- Statement of Recommended Practice Note 10: Audit of financial statements and regularity of public sector bodies in the United Kingdom (Revised 2022) (Practice Note 10) published by the Public Audit Forum.

The C&AG then outlined the key proposed changes from the current Code issued in November 2020, which included the introduction of:

- Explicit provisions regarding compliance with ethical, auditing and quality management standards.
- Explicit requirements for the C&AG to have regard to the effectiveness of internal audit and the risk of financial impropriety, fraud and corruption in planning her work.
- A specific requirement for the C&AG to prepare an annual report of her findings; and
- Explicit provisions relating to liaison by the C&AG with Jersey Regulatory Bodies.
- Clarification of the professional and legal responsibilities of the C&AG, the Jersey Audit Office ('JAO') and auditors appointed by the C&AG in respect of transparency, confidentiality, data and records.

It was advised that the Chapters of the Code that would remain unchanged included the Introduction to the Code, general principles applying to public audit in Jersey and follow up of previous external audit recommendations.

The C&AG informed the PAC about proposed changes to Section 3 of the 2020 Code which covered the audit of financial statements undertaken by auditors appointed by the C&AG, and the duties and powers of the C&AG in relation to the audit of financial statements, which included explicit provisions for all C&AG appointed auditors to:

- Comply with ethical, auditing and quality management standards applicable in the United Kingdom.
- Ensure that audit team members who are professional accountants comply with the International Code of Ethics for Professional Accountants.
- Provide to the C&AG in confidence, the results and supporting documentation in respect of engagement quality reviews performed in accordance with quality management standards.
- A requirement for the auditor of the States of Jersey, in planning, performing and reporting their work on their regularity opinion, to develop and deliver a regularity strategy and plan.

It was then advised that the main proposed changes to Section 4 of the 2020 Code, in respect of work on corporate governance, internal control and economy, efficiency and effectiveness included:

- A general requirement for the C&AG to meet the requirements of INTOSAI principles and standards in respect of performance audit.
- In planning their work to have regard to the effectiveness of internal audit and the risk of financial impropriety, fraud and corruption.
- In undertaking their work to draw conclusions based on independent professional judgement and sound and robust analysis.

The PAC was informed that proposed changes to Section 6 of the Code included a requirement for the C&AG to prepare and submit an Annual Report of Findings in line with INTOSAI principles and standards, that:

- Summarised the main issues arising from audit work undertaken and where appropriate, directed attention to the most significant weaknesses identified.
- Identified themes, common findings, trends and root causes.
- Commented on overall audit outcomes.
- Considered and reported on the implementation of audit recommendations previously made and, where appropriate, make further recommendations.
- The C&AG would be required to submit the Annual Report of Findings as a report made under Article 20 of the 2014 Law, and no later than 30 working days after the date on which the C&AG issued their certificate on the financial statements of the States of Jersey.

The summary of the proposed changes was concluded with an overview of updates to Section 7 of the Code, which included the establishment of the non-ministerial departments audit committee, and the liaison between the C&AG and Jersey Regulatory Bodies. It was advised that the proposed revision reflected the principles for liaison between the C&AG and Jersey Regulatory Bodies and exchange of information between organisations.

The briefing then transitioned to the update to Section 8 of the Code which clarified the professional and legal responsibilities of the C&AG, the JAO and auditors appointed by the C&AG in respect of transparency, confidentiality, data and records. It was advised that the most significant changes to the appendices related to Appendix 3 – Audit Quality Framework, and included:

- The first level of the quality framework for gaining assurance about audit quality would be named 'Individuals and teams with the competencies, capabilities and commitment to ethical principles necessary for compliance with relevant standards.' Previously this was named 'appropriately trained and supported individuals and audit teams'.

It was advised that changes to Section 8 of the Code included additional requirements for the C&AG, in relation to the JAO to:

- Assess as part of the procurement process the competencies, capabilities and commitment to ethical principles of the Deputy C&AG and affiliates necessary for compliance with INTOSAI principles and standards.
- Comply and require the Deputy C&AG and affiliates of the JAO to comply with *ISSAI 130, Code of Ethics*
- Put in place a professional development strategy; and
- Ensure that they, the Deputy C&AG and affiliates of the JAO only undertook work that they were competent to perform.

The C&AG informed the PAC that the changes included additional requirements for the C&AG, in relation to auditors appointed by the C&AG to:

- Evaluate as part of the procurement process whether the appointed auditor, and the audit team, have sufficient personnel with the competencies, capabilities and commitment to ethical principles necessary for compliance with relevant ethical, quality management and auditing standards.
- Required the appointed auditor and their audit teams to comply with relevant ethical standards, that included the Financial Reporting Council ethical standard, and for team members who were professional accountants, the International Code of Ethics for Professional Accountants (published by The International Ethics Standards Board for Accountants) as adapted by the relevant professional body.

It was then advised that the second level of the quality framework, organisation-wide arrangements for quality control, now required the C&AG to establish appropriate arrangements for securing the quality of audit work in line with INTOSAI principles and standards.

The update was concluded with an overview of additional arrangements in relation to the JAO that included:

- Publishing and monitoring compliance with a Code of Conduct that sets out how to interpret and apply *ISSAI 130, Code of Ethics*.
- A system of annual declaration of independence.
- Establishing and implementing a consistent approach for planning, performing and reporting work on corporate governance, internal control and economy, efficiency and effectiveness that complies with INTOSAI principles and standards in respect of performance audit.

It was advised that additional arrangements would be put in place regarding auditors appointed by the C&AG, which included a requirement that the C&AG:

- Evaluated organisational arrangements for ensuring compliance with relevant ethical, quality management and auditing standards prior to making an appointment and annually during the audit appointment.

<ul style="list-style-type: none"> • Required annual confirmation that the appointed auditor and other members of the audit team continued to comply with relevant ethical standards. • The third level of the quality framework, independent audit assurance activity, now included a requirement for the C&AG to periodically submit the JAO's operations to independent review, for example peer review, and report the findings to the Public Accounts Committee. <p>The C&AG informed the PAC that the consultation on the Code would close on 8th September 2023, and that a webinar would take place on 21st July 2023 with further details of the proposed changes. It was advised that the new Code would come into force for 2023 financial statements audits and, in all other respects from 1st January 2024.</p>	
<p>3. Integrated Technology Solution Follow Up</p> <p>The PAC noted and approved the draft comments paper on the Executive Response to R.67/2023 Integrated Technology Solution Follow Up.</p>	<p>AH</p>
<p>4. Learning from Previous Hospital Projects</p> <p>The PAC noted and approved the draft comments paper on the Executive Response to R.82/2023 Learning from Previous Hospital Projects.</p> <p>The PAC discussed observations that it made within the draft comments and requested that the Officer draft correspondence to the Assistant Chief Executive Officer, to request further information.</p>	<p>AH</p>
<p>5. Performance Management – Follow Up</p> <p>The PAC noted that it was due to receive the Treasurer of the States for a Public Hearing on Friday 14th July, the Chief Officer for Children, Young People, Education and Skills on Friday 28th July, and that a Public Hearing with the Chief of Police would be scheduled in due course.</p> <p>The PAC noted and discussed areas of questioning ahead of its Public Hearings with the Treasurer of the States and the Chief Officer for Children, Young People, Education and Skills, and requested changes for the PAC to review and approve.</p> <p>The PAC noted and discussed the draft heads of report and agreed to defer its approval at its next scheduled meeting.</p>	<p>BW</p> <p>AH</p>
<p>6. Governance of Health and Social Care Review</p> <p>The PAC recalled that it had received the Chief Officer for Health and Community Services and the Chair of the Health and Care Board for Public Hearings on Monday 10th July 2023, and agreed to request further information arising from the Public Hearings.</p> <p>The PAC noted the evidence it had received during its review of the Governance of Health and Social Care and discussed and agreed additional stakeholders and approaches to gather further evidence.</p>	<p>AH</p> <p>AH/BW</p>
<p>7. States Annual Report and Accounts 2022</p> <p>The PAC noted and discussed the draft scoping document and Terms of Reference for its review of the 2022 States Annual Report and Accounts. The PAC approved the draft scoping document and Terms of Reference subject to the additional amendments discussed.</p>	<p>AH</p>

8. Future Meetings	
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The PAC noted that its next scheduled meeting was due to take place at 12:00pm on Wednesday 2 nd August 2023 in the Blampied Room, States Building.	
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Public Accounts Committee

Record of Meeting

Date: 14th July 2023

Present	Deputy Lyndsay Feltham, Chair Deputy Max Andrews, Vice-Chair Deputy Mary Le Hegarat, Member Deputy Tom Coles, Member Graeme Phipps, Lay-Member
Apologies	Philip Taylor, Lay-Member Matthew Woodhams, Lay-Member
In attendance	Stephen Taylor, Jersey Audit Office (Deputising for the Comptroller and Auditor General) Richard Bell, Treasurer of the States Andrew Hacquoil, Group Director, Strategic Finance Stephanie Ward, Head of Business and Performance Andy Harris, Committee and Panel Officer Ben Walker, Research and Project Officer Leila Osman, Communications Officer

Agenda matter	Action
<p>1. Performance Management – Follow up Review and Governance of Health and Social Care Review – Public Hearing with Chief Officer for Health and Community Services</p> <p>The PAC received Richard Bell, Treasurer of the States, Andrew Hacquoil, Group Director, Strategic Finance and Stephanie Ward, Head of Business and Performance for a public hearing in relation to its follow-up review on Performance Management. 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: 28th July 2023

Present	Deputy Lyndsay Feltham, Chair Deputy Max Andrews, Vice-Chair Deputy Tom Coles, Member Graeme Phipps, Lay-Member Matthew Woodhams, Lay-Member
Apologies	Deputy Mary Le Hegarat, Member Philip Taylor, Lay-Member
In attendance	Lynn Pamment, Comptroller and Auditor General Rob Sainsbury, Chief Officer, Children, Young People, Education and Skills Andy Harris, Committee and Panel Officer Ben Walker, Research and Project Officer Elaine Crawford, Research and Project Officer Katie Bastiman, Communications Officer

Agenda matter	Action
<p>1. Performance Management – Follow up Review - Public Hearing with Chief Officer for Children, Young People, Education and Skills</p> <p>The PAC received Rob Sainsbury, Chief Officer, Children, Young People, Education and Skills for a public hearing in relation to its follow-up review on Performance Management. 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: 2nd August 2023

Present	Deputy Lyndsay Feltham, Chair Deputy Max Andrews, Vice-Chair Deputy Tom Coles, Member Philip Taylor, Lay-Member
Apologies	Deputy Mary Le Hegarat, Member Graeme Phipps, Lay-Member Matthew Woodhams, Lay-Member
In attendance	Lynn Pamment, Comptroller and Auditor General Robin Smith, Chief of Police [item 3 only] Andy Harris, Committee and Panel Officer Ben Walker, Research and Project Officer Leila Osman, Communications Officer [item 3 only]

Agenda matter	Action
<p>1. Records of Meetings</p> <p>The PAC noted and approved the records of the meetings held on 10th, 12th, 14th and 28th July 2023.</p>	
<p>2. Conflicts of Interest</p> <p>The PAC noted that there were no conflicts of interest arising from the items listed on the agenda for the meeting.</p>	
<p>3. Performance Management – Follow up Review - Public Hearing with Chief of Police</p> <p>The PAC received Robin Smith, Chief of Police, for a public hearing in relation to its follow-up review on Performance Management. The proceedings were webcast live and a recording was made so that a transcript could be produced.</p> <p>Further to the public hearing, the PAC agreed that it would write to the Jersey Police Authority in order to gain an update on the status of the recommendations arising from the Comptroller and Auditor General's (C&AG) report 'Governance of the States of Jersey Police Force – follow up'.</p>	BW
<p>4. Comptroller and Auditor General update</p> <p>The PAC received an update from the C&AG on her audit plan for 2023. The following updates were provided in relation to ongoing reviews:</p> <ul style="list-style-type: none"> Government Response to the COVID-19 Pandemic – Economic, Social and Health Recovery – it was noted that this review was currently in the draft reporting stage and would likely be issued in September 2023. Major and Strategic Projects, including Capital Projects – it was explained that the phase one report on learning from previous hospital projects had 	

been issued in May 2023 and phase two was currently ongoing.

- ICT implementation – Electronic Patients Records and Digital Care – work on this review had commenced in July 2023 and a report was expected towards the end of quarter three 2023.
- Tackling Fraud and Error – fieldwork had commenced on the review and was currently ongoing.
- Annual Reporting - fieldwork had commenced on the review and was currently ongoing.
- Use of Consultants – fieldwork was currently being undertaken in regard to this review.
- Handling and Learning from Complaints – fieldwork had been completed on this review and the draft reporting stage was due to commence. It was expected that the report would be issued towards the end of quarter three 2023.

Mid-Term Reflections

The C&AG provided an overview of her report 'Mid-Term Reflections' that was presented on 31st July 2023. It was noted that the review had been published at the mid-point of the C&AG's seven-year term of office and provided analysis of key themes identified by the C&AG during the first half of her term of office. The report was structured around the following key themes:

Entities to which the C&AG appoints auditors

The C&AG noted that the proposals would not result in any changes for 26 States established entities which were currently under the auspices of the Jersey Audit Office. However, for 21 States controlled and States established entities the proposals would result in the C&AG being given the duty to appoint independent examiners or auditors if thresholds were reached.

It was noted that these 21 entities were currently incurring external audit costs and, in some instances, savings could be generated if it was appropriate to appoint independent examiners rather than auditors.

The C&AG further explained that, for four States controlled and States established entities, the proposals would result in the C&AG being given the duty to appoint independent examiners or auditors if thresholds were reached as and when financial statements were produced by the entities concerned. These four entities were the Care Commission, the Commissioner for Children and Young People, the Criminal Injuries Compensation Board and the Public Lotteries Board.

The C&AG highlighted the following benefits to Jersey of extending the C&AG's powers to appoint auditors:

- Increased confidence that Jersey was meeting international best practice standards set out in the Principles of the International Organisation of Supreme Audit Institutions (INTOSAI)
- Increased confidence that Jersey was meeting best practices as adopted by other similar sized jurisdictions
- The ability for entities to benefit from expertise in the procurement of external audit services and have confidence in the appointments that were

made

- Greater assurance as to the quality of the audits that were being conducted across States controlled and States established entities.
- Potential efficiencies that may be generated by having one auditor appointed for the whole of the States of Jersey Group.

Powers of the C&AG in relation to third party assets

The C&AG noted that third party assets comprised mainly assets arising from the activities of the Viscount of the Royal Court and charitable funds; and that neither the funds held by the Viscount, nor the charitable funds administered by the States of Jersey, fell within the remit of the C&AG.

Within the report the C&AG encouraged the States Assembly to consider and reaffirm whether it was content with the existing arrangements for oversight and assurance in respect of these assets.

C&AG expert opinions and consultation

The C&AG considered that the current position should be strengthened to require consultation on proposed changes to the Public Finances Manual and the JFReM. It was explained that this could be achieved by the inclusion of a provision within the Public Finances Manual and would bring Jersey into line with the INTOSAI Principle 1 Section 12.

Arrangements to ensure the independence of the Office of the C&AG

The C&AG explained that the report had highlighted three areas for update within recommendations in relation to the independence of the office including:

- Clarifying the legal status of the Office of the C&AG
- Clarifying the appointment process of the C&AG; and
- Clarifying processes around the revocation of appointment of a C&AG.

Accountability arrangements for the Office of the C&AG

The C&AG noted that many of the accountability arrangements for the Office of the C&AG were strong. Particular areas of strength included the:

- role of the Board of Governance to keep under review whether the C&AG had used and was using the resources allocated properly, efficiently and effectively.
- Public Finances Manual Chapter applicable to the Office of the C&AG that made appropriate adaptations to the requirements of the Public Finances Manual to reflect the circumstances of the Office; and
- requirement for the Office of the C&AG to produce accounts which must be audited by an auditor appointed by the Chair of the Public Accounts Committee.

<p>The C&AG noted that recommendations had been suggested within an update to legislation to require an Annual Report of Findings to be published by the Office. It was noted that this was already being done on an informal basis, however, it was important that this was placed under statutory requirements.</p> <p><u>Oversight of the Office of the C&AG</u></p> <p>The C&AG explained that many areas of oversight were strong in relation to the Office of the C&AG, however, some areas that could be enhanced included:</p> <ul style="list-style-type: none"> • Statutory limitation of liability for the Board of Governance. • Agreement of Memorandum of Understanding and Service Level Agreement for services provided to the Office by the Government. <p><u>Resources of the Office of the C&AG</u></p> <p>The level of resources of the Office was noted as broadly appropriate and no recommendations were made for change in this regard.</p> <p>The C&AG was, however, recommending an additional future safeguard to be put in place where the Chair of PAC does not reach agreement with the C&AG and the Board of Governance regarding the budget for the Office.</p> <p>The PAC noted that an Executive Response template had been issued to the Acting Chief Executive for a response to the recommendations raised in the report. This was due to be received on 22nd September 2023.</p>	
<p>5. Learning from Previous Hospital Projects</p> <p>The PAC recalled that it had written to the Chief Executive Officer requesting further information arising from the Executive Response to the C&AG report 'Learning from Previous Hospital Projects. It was noted that a response was due on Friday 4th August, after which it would be circulated to the PAC.</p>	AH
<p>6. Performance Management – Follow Up Review</p> <p>The PAC noted a draft Heads of Report for its review. It discussed the contents and agreed additional areas for inclusion. Subject to these changes it was agreed that drafting of the report could commence. The Officer advised that drafting of the report would commence with a view to publishing the report during October 2023.</p> <p>The PAC recalled that it had agreed to conduct a further public hearing with the Assistant Chief Executive with responsibility for People and Corporate Services in order to discuss the roll out of the Connect Performance system. It was noted that the Assistant Chief Executive was currently acting up as Principal Accountable Officer prior to the Interim Chief Executive taking up post, and a number of Members of the PAC were unavailable during August 2023. It was agreed that the PAC would seek to arrange a public hearing at its next scheduled meeting on 6th September 2023. The Officers advised that this would be arranged, and a meeting request would be circulated in due course. Furthermore, the Officer advised that a question plan would be drafted for discussion in due course.</p> <p>The PAC noted that the Non-Ministerial Departments were not within scope for its</p>	AH AH/BW

<p>review, however, it agreed that it was important to ascertain how many employees within those departments were in scope for the Connect Performance programme. The PAC requested that Officers write to the Accountable Officers for each Non-Ministerial Department in order to collate this information to assist its review.</p> <p>The PAC also requested that the following information be shared with it to assist in finalising the report for the review:</p> <ul style="list-style-type: none"> • Recommendations tracker update for quarter two 2023 • The most recent agenda for the Extended Leadership Team (ELT) and the most recent performance report provided to it • The most recent agendas for the Departmental Senior Leadership Teams (SLTs) and the most recent performance reports provided to them • The most recent performance report provided to the Council of Ministers (CoM). 	<p>BW</p> <p>AH</p>
<p>7. Governance of Health and Social Care Review</p> <p>The PAC recalled that it had written to the Chief Officer for Health and Community Services requesting several pieces of information pertinent to the review. It was noted that a response was due on Friday 18th August 2023. As such, it was agreed that the PAC would review this upon receipt and discuss further at its next scheduled meeting.</p>	
<p>8. States Annual Report and Accounts 2022</p> <p>The PAC noted that its review of the States of Jersey Annual Report and Accounts 2022 had been launched on Monday 31st July 2023. A news release had been issued and information had been shared on the States Assembly social media platforms.</p> <p>The PAC also noted that it had requested copies of the Accountable Officer Governance Statements (AOGS) from the Chief Officers of Government of Jersey Departments and that these were due to be received on 11th August 2023. Alongside the request for information from the Non-Ministerial Departments in relation to the Performance Management Review, it was noted that requests had also been made for the AOGS from those departments as well. The PAC agreed it would discuss these further at its next scheduled meeting once received.</p>	<p>AH</p>
<p>9. Public Hearings – Autumn 2023</p> <p>The PAC noted that it had committed to following up on a number of Executive Responses to previous C&AG reports within Comments it had presented to the States Assembly. The Officer advised that a briefing paper would be drafted outlining potential public hearings throughout the autumn that could be held in order to undertake this follow up.</p>	<p>AH</p>
<p>10. PAC Conference – September 2023</p> <p>The PAC noted that an invitation had been extended from the Public Accounts Committee in Westminster to attend a UK PAC Network event on 13th September 2023. This was for both Members of the PAC and Officers supporting the PAC. The PAC requested that further details of the invitation be circulated in order to ascertain whether any PAC members wished to attend.</p>	<p>AH</p>
<p>11. Future Meetings</p> <p>The PAC noted that the C&AG had requested that the start time for future meetings</p>	

be moved to 11:30am due to difficulties with travel during the autumn and winter months. It was noted that this may prove difficult for some members of the PAC due to existing meetings and commitments. It was agreed that this matter would be considered further over the summer recess with a view to identifying potential alternatives in September 2023.

The PAC also noted and agreed a request from the C&AG to ensure all public hearings were scheduled a minimum of one month prior to them taking place, again in order to assist the Jersey Audit Office when arranging travel for the C&AG.

The PAC noted that its next scheduled meeting was due to take place at 12:00pm on Wednesday 6th September 2023 in the Seymour Room, Morier House.

Public Accounts Committee

Record of Meeting

Date: 6th September 2023

Present	Deputy Lyndsay Feltham, Chair Deputy Mary Le Hegarat, Member Deputy Tom Coles, Member Philip Taylor, Lay-Member Matthew Woodhams, Lay-Member
Apologies	Graeme Phipps, Lay-Member Deputy Max Andrews, Vice-Chair
In attendance	Lynn Pamment, Comptroller and Auditor General Andy Harris, Committee and Panel Officer [Item 1 to 3 only] Ben Walker, Research and Project Officer

Agenda matter	Action
<p>1. Records of Meetings</p> <p>The PAC noted that the record of the meeting held on 2nd August 2023 would be added to the agenda for approval at the Panel's next scheduled meeting.</p>	BW
<p>2. Conflicts of Interest</p> <p>The PAC noted that Philip Taylor, PAC Lay-Member, was a friend of Andrew McLaughlin, the newly appointed interim Chief Executive Officer, and that no further action was required.</p> <p>The PAC recalled an email circulated to all States Members by Graeme Phipps, PAC Lay-Member, on 21st July 2023 in relation to a Government policy matter. The PAC noted that the email was circulated in a private capacity and was not sent on behalf of the PAC.</p>	
<p>3. Comptroller and Auditor General Update</p> <p>The PAC received an update from the Comptroller and Auditor General in relation to the Audit Plan for 2023:</p> <ul style="list-style-type: none"> • Government Response to the COVID-19 pandemic - Economic, Social and Health-related Recovery review: It was advised that fieldwork had been completed and that the review had progressed to final draft reporting stage. • Major and Strategic Projects, including Capital Projects: It was advised that the Phase Two fieldwork for the review had been completed and that the Phase Two draft reporting stage was due to commence. • ICT implementation – Electronic Patient Records and Digital Care: It was advised that fieldwork for this review had commenced. • Annual Reporting: It was advised that fieldwork for this review had been completed and had progressed to draft reporting stage. • Follow up of previous audits – Handling and Learning from Complaints: It was advised that this review had progressed to draft reporting stage. 	

<p>4. Performance Management – Follow-up</p> <p>The PAC noted and discussed submissions received to date from non-ministerial departments.</p> <p>The PAC noted that it was due to receive Tom Walker, Assistant Chief Executive Officer for a Public Hearing on matters related to Human Resources, on 27th September at 1pm to 2pm. The PAC requested that the Officer extend the length of the Public Hearing by 30 minutes to finish at 2:30pm.</p> <p>The PAC discussed areas of questioning and asked the Officer to request a copy of the Government’s six-monthly progress report.</p>	<p>BW</p> <p>BW/AH</p>
<p>5. Governance of Health and Social Care Review</p> <p>The PAC noted and discussed the supporting documentation provided by the Chief Officer of Health and Community Services dated Friday 11th August 2023. The PAC requested that the Officer schedule a Public Hearing with the Chief Officer for Child and Adolescent Mental Health Services.</p>	<p>BW</p>
<p>6. States Annual Report and Accounts 2022</p> <p>The PAC noted and discussed the accountable officer governance statements received from Executive and Non-Ministerial bodies.</p>	
<p>7. Meet the Public Accounts Committee – Democracy Week</p> <p>The PAC noted that a scheduled ‘Meet the Public Accounts Committee’ town stand would take place as part of Democracy Week on 25th and 29th September 2023.</p> <p>The PAC also noted that postcards had been produced for Members of the PAC to hand out to the public and requested that a number of changes be made.</p>	<p>BW/CC</p>
<p>8. Consultant and Travel Spending</p> <p>The PAC noted and discussed the response from the Treasurer of the States dated 23rd August 2023, in relation to Government consultant and travel spending, and requested that the Officer include relevant questions as part of its Public Hearing with the Assistant Chief Executive Officer on 27th September 2023.</p>	<p>BW/AH</p>
<p>9. Committee Membership</p> <p>The PAC noted that Deputy Max Andrews would formally resign as Vice-Chair and a Member of the PAC on Tuesday 12th September 2023.</p>	
<p>10. Future Meetings</p> <p>The PAC noted that its next scheduled meeting would take place at 12:00pm on Wednesday 27th September 2023 in the Blampied Room, States Building.</p>	

Public Accounts Committee

Record of Meeting

Date: 27th September 2023

Present	Deputy Lyndsay Feltham, Chair Deputy Mary Le Hegarat, Member Deputy Tom Coles, Member Philip Taylor, Lay-Member Matthew Woodhams, Lay-Member Graeme Phipps, Lay-Member
Apologies	Deputy Max Andrews, Vice-Chair
In attendance	Lynn Pamment, Comptroller and Auditor General Tom Walker, Assistant Chief Executive Mark Grimley, Chief People and Transformation Officer Ben Walker, Research and Project Officer Charlotte Curry, Communications Officer

Agenda matter	Action
<p>1. Records of Meetings</p> <p>The PAC noted and approved the record of the meeting held on 2nd August 2023, and noted that the record of the meeting held on 6th September 2023 would be added to the agenda for approval at the Panel's next scheduled meeting.</p>	BW
<p>2. Conflicts of Interest</p> <p>The PAC noted, prior to the upcoming public hearing, that Matthew Woodhams, PAC Lay-Member, was known by Mark Grimley, Chief People and Transformation Officer, and that no further action was required.</p>	
<p>3. Comptroller and Auditor General Update</p> <p>The PAC received an update from the Comptroller and Auditor General ('C&AG') in relation to the Audit Plan for 2023:</p> <ul style="list-style-type: none"> • Government Response to the COVID-19 pandemic – Economic, Social and Health-related Recovery: It was advised that this review complete and the Report was due to be issue on 25th September 2023. • Major and Strategic Projects, including Capital Projects: It was advised that this review was at Phase Two – draft reporting stage. • Follow up of previous audits – Handling and Learning from Complaints: It was advised that this review was at the final draft reporting stage. <p>The PAC then received a briefing from the C&AG on the Economic, Social and Health-related Recovery from the COVID-19 pandemic review.</p> <p>It was advised that the review evaluated the objectives set out for Government COVID-19 schemes and funds established to achieve an economic, social and health-related recovery, controls in place to effectively implement the schemes</p>	

and funds, how Government managed and monitored the delivery of schemes and funds and whether the schemes and funds achieved their stated aims.

The PAC was provided with an overview of Government expenditure on COVID-19 related measures over years 2020, 2021, 2022 and 2023.

It was advised that this expenditure included economic measures such as the COVID-19 income support and Co-Funded Payroll Scheme, economic recovery, stimulus and support and fiscal stimulus projects. It was also advised that social measures included the social recovery allocation, children's mental health and wellbeing and school's catchup package. It was further advised that health-related measures included Health and Community Service ('HCS') recovery costs due to COVID-19 and the HCS COVID-19 recovery.

The PAC was then informed about the key findings of the review. It was advised that key findings related to economic measures, included:

- The Government worked at pace to introduce a range of measures aimed at supporting economic recovery from the COVID-19 pandemic, that included direct business support such as the Spend Local Scheme and the Fiscal Stimulus Fund.
- A high level of overclaims from the Visitor Accommodation Support Scheme and the Fixed Cost Support Scheme, the impact on of lag time between payment of claims and audit of claims on recovery of overpayments and lessons to be taken forward.
- Strong governance measures were implemented for the Fiscal Stimulus Fund, whilst the use of business cases and rationale for decisions taken was not always clear, there was an improved impact on the delivery of facilities and buildings.

It was also advised that key findings related to social measures included:

- Government took decisions to invest in schemes to improve the chances of recovering social welfare quickly and prevent a widening gap between disadvantaged groups in society. The report found that the Children, Young People, Education and Skills Department ('CYPES') succeeded in establishing schemes and distributing initial support to relevant delivery organisations quickly.
- The funding and scheme delivery responsibilities allocated to CYPES were well managed, supported by business cases and with good controls and documentation of projects.
- HCS had responsibility for the children's dentistry scheme and the Long COVID clinic. The review found that HCS was successful in attracting dental practices to take part in the dentistry scheme and the Long COVID clinic successfully managed, treated and discharged Long-COVID patients.

It was further advised that a key finding related to health-related measures included:

- Limited financial information and evidence of performance for some of the health-related measures managed by HCS was provided, that included information about how funding was spent and monitoring of objectives. The review found that it was not possible to assess how well some of the HCS schemes were managed and what resources funding was spent on.

The briefing then transitioned to the conclusions of the review. It was advised that measures put in place to protect businesses and individuals from the economic impact of COVID-19 appeared to achieve the objectives established by Government, education-related schemes put in place to stimulate social recovery from COVID-19 had also achieved the objectives to date, the COVID-19 funding added capacity to Child and Adolescent Mental Health Services and enabled fairly consistent wait times despite increases in referrals.

It was also advised that the review had not assessed the results of some of the health-related schemes managed by HCS due to lack of sufficient financial and performance information.

The PAC then received an overview of the six recommendations made following the review, which included:

- Enhanced procedures concerning post payment audit checks for all benefits, grants and support schemes reliant on such checks as a key element of internal control.
- Documentation of lessons learnt through implementation of the Co-Funded Payroll Scheme in a final report.
- Review of lessons learnt from the implementation of all COVID-19 support schemes.
- Enhanced procedures to ensure the existence of potential conflicts of interest and mitigation actions taken are recorded in minutes of all oversight and decision-making groups.
- Enhanced procedures for awarding grants, to clearly document how criteria for awarding grants are met or are expected to be met.
- Review current and implement enhanced procedures to improve performance and financial management information in HCS.

The briefing was concluded by highlighting one area of work planned that should be prioritised which included a retrospective review of the Visitor Attractions and Events Scheme final accounts are submitted for filing purposes to ensure applicants meet all requirements for the months for which claims were paid.

4. Comptroller and Auditor General: Mid-Term Reflections

The PAC was provided with a briefing from the C&AG in relation to the Mid-Term Reflections update.

The PAC was informed about work undertaken in relation to entities to which the C&AG appoints auditors, which had been the subject of recommendations made by various C&AGs in Jersey over the last 10 years. It was advised that it was time to re-explore the rationale for the recommendations and that the two main areas of interlinked consideration included whether an audit requirement should be in place for all States controlled and established entities and who should appoint auditors.

It was also advised that a conclusion of re-exploring the issues had resulted in a new specific set of recommendations that included:

- A requirement that all States established, and States controlled entities publish financial information as part of the Annual Report.

- An assurance requirement for an independent examination by an examiner appointed by the C&AG where expenditure of an entity exceeds a minimum threshold.
- A requirement to produce financial statements that are audited by an auditor appointed by the C&AG for States established and controlled entities with expenditure above a defined threshold per annum.

The PAC was provided with an overview of the States Assembly, States of Jersey Group, Government Departments, States Funds, Non-Ministerial Departments, States Controlled Entities, States Established Entities, Independent Entities and other States Established Entities in relation to the appointment of auditors by the C&AG.

The PAC was informed about the impact of recommendations made in the Mid-Term Reflections update if they were implemented. It was advised that the impact would include:

- No additional resources for the Jersey Audit Office with existing infrastructure already in place.
- No change to the 26 entities.
- The C&AG would be given the duty to appoint auditors or independent examiners to 21 entities. It was advised that under the C&AG Code of Audit Practice the C&AG would exercise the duty to appoint auditors to undertake the audit of financial statements either by following a transparent procurement process undertaken by the C&AG or where appropriate by the entity in question.
- The C&AG would be given duty to appoint auditors or independent examiners as and when financial statements are produced by 4 of the entities.

The PAC learned that the rationale and principles behind the recommendation included:

- Increased confidence that Jersey was meeting international best practice standards set out in the Principles of the International Organisation of Supreme Audit Institutions (INTOSAI).
- Increased confidence that Jersey was meeting best practices as adopted by other similar sized jurisdictions.
- The ability for entities to benefit from expertise in the procurement of external audit services and have confidence in the appointments that are made.
- Greater assurance as to the quality of the audits that had been conducted across States controlled and States established entities.
- Potential efficiencies that may be generated by having one auditor appointed for the whole of the States of Jersey Group.

The briefing then transitioned to the Government response to the matter. It was advised that in relation to Recommendation 1 in respect of the appointment of auditors, that the Chief Executive and the Treasurer of the States accepted Recommendation 1 in principle, subject to coordination and feedback from stakeholders across Arm's Length Bodies.

It was also advised that the C&AG had undertaken webinars with relevant bodies in relation to Recommendation 1, and that the recommendation had been strongly

<p>resisted by a number of bodies that Government worked with to deliver strategic priorities. It was also advised that Government would be unlikely to proceed with implementation of Recommendation 1 if the concerns raised by those bodies could not be addressed.</p> <p>The briefing was concluded with an overview of the next steps proposed by the C&AG which included:</p> <ul style="list-style-type: none"> • Collation and sharing feedback from the two C&AG webinars that took place on 18th and 19th September 2023. • An opportunity for further face to face discussions with entities in relation to Recommendation 1. • A formal opportunity for entities to feedback on the C&AG proposals in writing. • Issue a public feedback statement for Government to consider next steps. 	
<p>5. Government Plan Estimates for the Office of the Comptroller and Auditor General</p> <p>The PAC was informed that the Government Plan 2024-2027 estimates for the Office of the C&AG had been lodged by the C&AG to reflect inflationary linked uplifts and C&AG contracts that contained inflation clauses. It was advised the Government Plan estimates for the Office of the C&AG reflected unavoidable expenditure.</p> <p>The PAC noted and approved the Government Plan 2024-2027 estimates for the Office of the C&AG.</p>	<p>AH/BW</p>
<p>6. Performance Management – Follow-up</p> <p>The PAC received Tom Walker, Assistant Chief Executive and Mark Grimley, Group Director, People and Corporate Services public hearing on matters related to human resources. The proceedings were webcast live and recorded so that a transcript could be produced.</p> <p>Once the hearing had concluded the PAC agreed that it would outline the key points arising within a news release and social media posts. The Officers advised that a draft news release would be circulated in due course for approval by the Chair.</p>	<p>CC</p>
<p>7. Governance of Health and Social Care Review</p> <p>The PAC noted and discussed key risks extracted from the departmental risk register and requested that the Officer arrange a private technical briefing between Government Officers and the PAC.</p>	<p>AH/BW</p>
<p>8. States Annual Report and Accounts 2022</p> <p>The PAC noted that it was due to receive Tom Walker, Assistant Chief Executive and Richard Bell, Treasurer of the States, for a joint Public Hearing on 11th October 2023 from 1pm to 2:30pm and discussed areas of questioning.</p> <p>The PAC also noted and discussed ‘States expenditure: classification in accordance with international best practice [P.94/2019].</p>	<p>AH/BW</p>
<p>9. Government Plan 2024-2027</p> <p>The PAC recalled that it had previously requested that the Corporate Services Scrutiny Panel (‘CSSP’) provide any comments to the PAC in relation to</p>	

<p>Government Plan 2023-2026. The PAC agreed to follow the same approach in relation to Government Plan 2024-2027 and requested that the Officer draft correspondence to be provided to the CSSP.</p>	<p>AH/BW</p>
<p>10. Handover Process for Interim Chief Executive Officer</p> <p>The PAC noted and discussed correspondence from June 2023 between the PAC and the Chair of the States Employment Board regarding the appointment of Dr. Andrew McLaughlin as interim Chief Executive and the management of conflicts of interest. The PAC requested that the Officer draft follow up correspondence to the Chief Executive.</p>	<p>AH/BW</p>
<p>11. Committee Membership</p> <p>The PAC noted that Deputy Max Andrews had formally resigned as Vice-Chair and a Member of the PAC on Tuesday 12th September 2023. It was advised that a further update on the Membership of the PAC would be provided in due course.</p>	
<p>12. Future Meetings</p> <p>The PAC noted that its next scheduled meeting would take place at 12:00pm on Wednesday 11th October 2023 in the Blampied Room, States Building.</p>	

Public Accounts Committee

Record of Meeting

Date: 25th October 2023

Present	Deputy Lyndsay Feltham, Chair Deputy Mary Le Hegarat, Vice-Chair Deputy Tom Coles, Member Philip Taylor, Lay-Member Matthew Woodhams, Lay-Member Graeme Phipps, Lay-Member
Apologies	Deputy Raluca Kovacs, Member
In attendance	Lynn Pamment, Comptroller and Auditor General Tom Walker, Assistant Chief Executive, Cabinet Office [item 4 only] Richard Bell, Treasurer of the States, Treasury and Exchequer [item 4 only] Andrew Metcalfe, Associate Director for Strategic Planning and Accountability, Cabinet Office [item 4 only] Martin Gavet, Head of Risk [item 4 only] Andy Harris, Committee and Panel Officer Charlotte Curry, Communications Officer [item 4 only]

Agenda matter	Action
<p>1. Records of Meetings</p> <p>The PAC noted that approval of the records of meetings for 6th and 27th September 2023 would be deferred until the next scheduled meeting.</p>	AH
<p>2. Conflicts of Interest</p> <p>The PAC noted that there were no conflicts of interest arising from the items listed on the agenda for the meeting.</p>	
<p>3. Committee Membership</p> <p>The PAC welcomed Deputy Raluca Kovacs as an elected Member of the Committee.</p> <p>Noting that the PAC was due to appoint a new Vice-Chair following the resignation of Deputy Max Andrews, it duly appointed Deputy Mary Le Hegarat as the new Vice-Chair of the Committee. The Officer advised that this would be updated on the States Assembly website.</p>	AH
<p>4. Public Hearing – States Annual Report and Accounts 2022 Review</p> <p>The PAC welcomed Tom Walker, Assistant Chief Executive, Richard Bell, Treasurer of the States, Andrew Metcalfe, Associate Director for Strategic Planning and Accountability and Martin Gavet, Head of Risk for a public hearing in relation to its review of the States Annual Report and Accounts 2022. The proceedings were webcast live and a recording was made so that a transcript could be produced.</p>	

5. Comptroller and Auditor General Update

The PAC received an update from the Comptroller and Auditor General ('C&AG') in relation to the Audit Plan for 2023:

- Government Response to the COVID-19 pandemic – Economic, Social and Health-related Recovery: It was advised that this review complete and the report was due to be issued in due course.
- Major and Strategic Projects, including Capital Projects: It was advised that this review was at Phase Two – draft reporting stage.
- Follow up of previous audits – Handling and Learning from Complaints: It was advised that this review was at the final draft reporting stage.

Handling and Learning from Complaints

The C&AG provided the PAC with an overview of the key findings and conclusions from her most recent follow up report on Handling and Learning from Complaints. In terms of key findings, the C&AG explained that:

- The Government had shown a significant commitment to and investment in relaunching and updating the Customer Feedback Policy since her 2020 review. There were important improvements in support of good practice in handling customer feedback. However, the C&AG had found it difficult to fully understand the decision making, action and escalation responsibilities of the roles referred to in the Policy. It was also not always clear how leadership was brought to bear to ensure priorities and risks were addressed.
- Both the quality of information available on customer feedback and its analysis had significantly improved since the 2020 Report. However, improvements were chiefly focussed on the 'mechanics of handling complaints and the types of complaints received. There had been much less focus on the efficiency, effectiveness and reputational benefits of ensuring that learning was taken from complaints.
- The Policy and the commitments it set out applied equally to all parts of Government except the police service. However, since it was first published, there had been inconsistencies in the way and the extent to which the Policy's commitments had been adopted by departments.
- As yet there was no one, coherent, prioritised and resourced action plan to deliver on the stated duty to ensure all customers could easily provide feedback on public services.
- Processes to support and monitor compliance with the Customer Feedback Policy had been developed since the 2020 review. These had not yet been made fully effective to ensure high quality handling and learning was applied across all Government services and departments.
- Data from the most recent Quality Assurance Framework audit (covering the period from January to August 2023 and excluding HCS data) showed that: only 39% of complaints were recorded as having been acknowledged within the Service Level Agreement (SLA) target time (2 working days);

closure of complaints was an average of 32 days over the SLA; and only 7.5% of complaints included an improvement action plan.

- Although there had been an expansion of the Key Performance Indicators used to monitor the delivery of the Customer Feedback Policy, there had been no development in the information which was made public. There was much more to do to ensure that the public had a good view of how the Government of Jersey performs against its Policy objectives, in particular in learning from complaints and avoiding repetition.
- The Customer and Local Services Department (CLS) took ownership of most of the 19 recommendations from the Report *Handling and Learning from Complaints* (2020). CLS set up a project to manage implementation of the recommendations. A project manager oversaw work to implement the recommendations and undertook specific tasks. All recommendations were monitored through the Government's C&AG Recommendation Tracker and all recommendations were marked as complete. The C&AG's follow up work had concluded that 14 of the 20 relevant recommendations made in the two 2020 reports had been implemented, five had been partially implemented and one had not been implemented.

In conclusion, the C&AG found that the Government clearly recognised that a persistent and consistent focus on delivering the commitments and requirements of the Customer Feedback Policy was key to improving the quality of the services it provided. Important progress had also been made since the 2020 review and the policy aligned with good practice and associated high-quality processes were increasingly in place. However, maximising the efficiency, effectiveness and reputational benefits of ensuring that learning was taken from complaints required that:

- all Government departments set and uphold the same high standards of welcoming and managing complaints.
- all customers of public services were equally enabled, encouraged and supported to provide feedback, including complaints.
- arrangements extend to services that were commissioned with public funding; and
- information on complaint themes and also how they were managed clearly drives changes in practice.

Improvements made since the 2020 report were overall very encouraging: The C&AG had observed the Government's ambition to develop customer centric services through its Customer Experience and Customer Insight developments. Ensuring that a 'levelling up' approach was achieved, avoiding wide variation in how customers experience different Government services, should be the driver for future decision making.

The PAC noted that the Executive Response to the recommendations within the report had been requested and was due to be provided by Monday 20th November 2023.

Annual Reporting

The C&AG then provided the PAC with a presentation in relation to her report 'Annual Reporting' which examined the 2022 annual reports of the States of

Jersey, States controlled entities and entities established by the States, against updated criteria encompassing:

- minimum content that was considered to be best practice for accountability to public stakeholders.
- essential elements of a good annual report; and
- over-arching principles for good public reporting.

The C&AG provided an overview of the key findings arising from the report as follows:

- Larger entities were able to devote greater resources to preparing their annual reports and they tended to be glossier and more attractive to read. Typically, they included more best practice content that had been found in those of small entities. However: this was sometimes in addition to existing content and could make annual reports overly long and complex. Some smaller entities succeeded in providing best practice content whilst keeping their annual reports relatively brief.
- Performance reports were generally stronger than accountability reports within annual reports. The key area for improvement in accountability reports concerned staffing issues, particularly remuneration of board members and of senior staff at smaller entities.
- There had been little change in the timeliness of the publication of annual reports. Where reporting deadlines were set, 77% of entities met their deadline (75% for 2021 reports).
- The States of Jersey had made improvements to their own annual report. The C&AG assessed the 2022 annual report as good. However, the report noted two important areas of inconsistency that need to be addressed. As in previous years, the States of Jersey were not required by the Jersey Financial Reporting Manual (JFReM) to consolidate all of their subsidiaries into their Group financial statements. The JFReM requirements were not compliant with International Financial Reporting Standards. The States of Jersey were aware of this and were working towards compliance in future years. Out of seven subsidiaries that were material to the States of Jersey Group, only three were consolidated. It was also noted that there was an opportunity to enhance further the public financial reporting by Government departments.

The C&AG made two recommendations arising from the report and noted that, in 2022, she had consolidated recommendations from all of her previous reports on annual reporting into five recommendations which continued to remain relevant. It was noted that an Executive Response had been requested and was due to be provided to the PAC by Friday 1st December 2023.

Mid-Term Reflections update

The C&AG provided the PAC with an update in relation to the response to recommendations made within her Mid-Term Reflections report. It was noted that the report had provided two main areas of interlinked consideration including whether there should be an audit requirement for all States controlled and States

<p>established entities and who should be responsible for appointing the auditors for these bodies.</p> <p>To date the Government had provided the following response to recommendations within the report:</p> <ul style="list-style-type: none"> • C&AG recommendation in respect of appointment of auditors (R1) – legislation was required to be amended to give the C&AG a duty to appoint auditors (or, where relevant, independent examiners) to all entities established or controlled by the States who were required to publish financial statements. • It was noted that the Chief Executive and Treasurer had accepted this in principle subject to coordinating with, and formal feedback from, stakeholders across the Arm’s Length Bodies landscape. The caveat was noted, as this recommendation was strongly resisted by a number of the bodies that the Government worked with to deliver strategic priorities. It was appreciated that the C&AG had arranged webinars for those affected bodies to address concerns. However, if those concerns could not be allayed, it was unlikely that the Government would proceed with implementation. <p>The C&AG explained that all entities had been provided with an opportunity to comment formally on the proposals in writing and that she was currently summarising the feedback received prior to writing to the Minister or Treasury and Resources to re-state the recommendation and summarise the feedback received. The PAC agreed that it would wait until this process had been completed and assess the response from the Government prior to agreeing any further actions in this regard.</p>	
<p>6. Mid-Term Reflections</p> <p>Further to the update provided by the C&AG on the response to her Mid-Term Reflections report, the PAC noted potential actions it could take forward as a result. It was noted that it would wait until a response to the C&AG’s feedback to the Minister had been received, after which it would consider the following actions:</p> <ul style="list-style-type: none"> • Request a response directly from the Minister for Treasury and Resources on the feedback received. • Conduct a follow up hearing with the Treasury and Exchequer to question any response further. • Request an updated Executive Response from Officials based on the response from the Minister. <p>It was noted that, should the response not be adequate, then the PAC could consider bringing a proposition to the Assembly requesting that the recommendation be implemented accordingly. It was also agreed that, in the context of future work, it would consider whether to arrange public hearings with specific Arm’s Length Bodies to discuss any feedback received on the recommendation. It was noted that this would need to be planned into the work programme during 2024.</p>	AH
<p>7. Performance Management – Follow-up</p> <p>The PAC noted that a draft report was due to be provided in time for the next scheduled meeting on 1st November 2023. The PAC discussed the key themes</p>	

<p>arising from the review thus far and noted inclusion of these areas within the report. It was agreed that, after the report had been considered at the next meeting, the PAC would consider whether any further information was required to inform the report.</p>	AH
<p>8. Governance of Health and Social Care Review</p> <p>The PAC deferred discussion of this agenda item until its next scheduled meeting on 1st November 2023.</p> <p>It was agreed that the PAC would request details on the end date of the contract for Professor Hugo Mascie-Taylor as Interim Chair of the Interim Board of Governance for Health and Community Services.</p>	AH AH
<p>9. States Annual Report and Accounts 2022</p> <p>Further to the public hearing with the Assistant Chief Executive and Treasurer of the States, the PAC agreed that it would proceed with collating the heads of report for the review for consideration at its next scheduled meeting on 1st November 2023.</p>	AH
<p>10. Correspondence – Jersey Reds</p> <p>The PAC noted correspondence received from the Chief Officer for Economy following questions raised about payments made to the Jersey Reds during 2023. It was agreed that the PAC would request the letters of instruction noted in the correspondence and also consider further the processes in place to manage grants and the governance arrangements of these processes. The Officer advised that a further letter would be drafted requesting this information.</p>	AH/BW
<p>11. Consultant and Travel Spending</p> <p>The PAC noted recent media coverage in relation to the reporting of Consultant and Travel Spending in 2023. It recalled that it had requested information from the Treasurer of the States and considered the response received. The PAC raised concern that no formal process appeared to have been implemented in order to honour the States decision that had previously been made in respect of six-monthly reports to be presented detailing spent on consultants. It was agreed that it would write back to the Treasurer to confirm why this process was not in place effectively.</p>	AH/BW
<p>12. Lay Member activity</p> <p>It was noted by Graeme Phipps, Lay Member of the PAC, that he intended to undertake discussions with States Members in relation to the Carbon Neutral Programme and Offshore Wind Farm proposals in order to raise concerns about the cost implications of the programmes. The PAC considered this and noted that any matters of policy did not fall within its remit and that Mr. Phipps should be clear in any correspondence on the matter that this was not being raised in his capacity as a Member of the PAC.</p>	
<p>13. Future Meetings</p> <p>The PAC noted that its next scheduled meeting would take place at 12:00pm on Wednesday 1st November 2023 in the Blampied Room, States Building.</p>	

Public Accounts Committee

Record of Meeting

Meeting held by Microsoft Teams

Date: 1st November 2023

Present	Deputy Lyndsay Feltham, Chair Deputy Raluca Kovacs, Member Deputy Tom Coles, Member Philip Taylor, Lay-Member Graeme Phipps, Lay-Member
Apologies	Deputy Mary Le Hegarat, Vice-Chair Matthew Woodhams, Lay-Member
In attendance	Lynn Pamment, Comptroller and Auditor General Andy Harris, Committee and Panel Officer Ben Walker, Research and Project Officer

Agenda matter	Action
1. Records of Meetings The PAC noted and approved the records of the meetings held on 6 th and 27 th September 2023 and 25 th October 2023.	AH
2. Conflicts of Interest The PAC noted that there were no conflicts of interest arising from the items listed on the agenda for the meeting.	
3. Comptroller and Auditor General Update The Comptroller and Auditor General (C&AG) provided the PAC with an update in respect of her current audit plan. It was noted that there was no further update on the current work programme since the previous PAC meeting, however, the C&AG advised that she was awaiting the final feedback from States Entities in respect of her Mid-Term Reflections report. It was advised that this would be shared with the PAC in the coming week. The C&AG also noted that revised Code of Audit Practice was due to be issued in due course and this would also be provided to the PAC and the Major and Strategic Projects, including Capital Projects report was in the final stages of reporting.	
4. Performance Management – Follow-up The PAC noted a draft report in relation to the review. The PAC discussed the report and agreed changes and additions. The Officer advised that the changes would be made, and an updated version of the report would be shared ahead of the meeting on 22 nd November 2023.	AH

<p>5. Governance of Health and Social Care Review</p> <p>The PAC noted that, due to the ongoing work in respect of its performance management review, there had been limited time to take forward the Governance of Health and Social Care Review. The PAC noted the evidence received so far as part of the review and agreed it would seek to present an interim report which detailed the position it had identified at this stage. Noting the Terms of Reference for the review, the PAC agreed that it would finalise an interim report and then seek to undertake a further review and refine the scope to focus on the following key matters:</p> <ul style="list-style-type: none"> • The appointment, cost and work undertaken by the turnaround team within Health and Community Services (HCS) • Examination of the effectiveness of financial management arrangements within HCS and plans to address the 2022 overspend. <p>Noting previous comments made by the Chief Officer of HCS about the Human Resource and Finance functions not sitting within the department but within the Treasury and Exchequer, the PAC requested that a letter be sent to the Treasurer of the States to gain further clarity over these processes and the opposing view set out by the Chief Officer for HCS.</p> <p>The PAC also agreed that it would seek to arrange a public hearing with the Chief Officer for Children, Young People, Education and Skills in order to follow up on the recommendations made in the C&AG report on Children and Adolescent Mental Health Services (CAMHS). The Officer advised that a date would be identified, and a meeting request would be circulated in due course.</p> <p>The PAC noted that the contract for the Chair of the Interim HCS Board was due to end in the coming months and requested the Officers to find out the end date of the contract. It was also noted that the Corporate Services Scrutiny Panel was due to meet with the Chair of the Interim HCS Board as part of its People and Culture Review. The PAC requested whether it was possible for the PAC to join this meeting given the relevance it had to its ongoing review.</p>	<p>AH</p> <p>AH</p> <p>BW</p> <p>AH</p>
<p>6. States Annual Report and Accounts 2022</p> <p>The PAC noted a draft Heads of Report for the States Annual Report and Accounts 2022 review. It was agreed that the PAC would produce a short report outlining its findings from the follow up undertaken during the public hearing with the Assistant Chief Executive and Treasurer of the States. It was noted that significant changes were expected within the 2023 Annual Report and Accounts, and it was agreed that the PAC would undertake a more in-depth review of that particular iteration. The Officer advised that a draft report would be produced in time for the next scheduled meeting on 22nd November 2023.</p>	<p>AH</p>
<p>7. Correspondence – Jersey Reds</p> <p>The PAC noted that a letter had been sent to the Chief Officer for Economy requesting further information on the letters of instruction provided in respect of payments to the Jersey Reds. Furthermore, additional information had been requested in respect of the grants process in place within the Government of Jersey. It was noted that a response was due to be provided by Friday 3rd November.</p>	<p>AH</p>
<p>8. Consultant and Travel Spending</p>	

<p>The PAC noted that a letter was due to be sent to the Treasurer of the States outlining disappointment that no reporting had been undertaken in relation to consultant and travel spending despite a decision by the States Assembly to do so every six months. It was agreed that the letter would also request information as to why a process to manage this had not been put in place to date.</p>	<p>AH</p>
<p>9. Future Meetings</p> <p>The PAC noted that its next scheduled meeting would take place at 12:00pm on Wednesday 22nd November 2023 in the Blampied Room, States Building.</p> <p>The Officer also advised that dates for PAC meetings in 2024 would be circulated on the next agenda for approval.</p>	<p>AH</p>