



Public Accounts Committee Records of Meetings

Year: 2020

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

A handwritten signature in black ink, appearing to be 'Sarah Ferguson'.

Senator Sarah Ferguson
Chairman
Public Accounts Committee

Public Accounts Committee

Record of Meeting

Date: 20th January 2020

Present	Connétable John Le Bailly, Vice-Chairman Deputy Rowland Huelin Deputy Inna Gardiner Mr Adrian Lane Ms Moz Scott
Apologies	Senator Sarah Ferguson, Chairman Mr Tim Rogers Ms Moz Scott
In attendance	Comptroller and Auditor General (C&AG) Caro Tomlinson, Committee and Panel Officer Item 6 only Anuschka Muller, Director of Corporate Planning and Performance, Community and Constitutional Affairs Ian Skinner, Assistant Director, Strategic Policy, Performance and Population Item 7 only John Rogers, Director-General, Growth, Housing and Environment Tim Daniels, Acting Director of Estates, Jersey Property Holdings Ralph Buchholz, Principal Planner, Strategic Policy, Performance and Population

Agenda matter	Action
<p>1. Minutes</p> <p>The Committee approved the minutes of meetings held on 11th November 2019. It also approved the minutes of the meeting held on 9th December 2019.</p>	
<p>2. Code of Practice and Code for Engagement between PAC and Executive</p> <p>The Committee noted that there were no new declarations of interest under the Code of Practice. It also noted there had been no breaches of established practice of engagement between the Committee and the Executive and other organisations. The Committee noted a draft Code of Conduct for non-States members of the PAC was being progressed by the Assistant Greffier of the States (Committees and Panels).</p>	
<p>3. Comptroller and Auditor General (C&AG) Audit Plan</p> <p>The Committee welcomed the new C&AG to her first meeting of the Public Accounts Committee and noted a written update regarding her Audit Plan. It noted that she aimed to publish a report on the States of Jersey Development Company (SoJDC) and a report on 'Handling and Learning from Complaints' by March 2020. The C&AG advised the Committee that any follow up work from the 'Thinkpiece' report published on 18th December 2019 regarding governance in the public sector, would be dependent on the responses received by the Executive and non-Ministerial departments. The C&AG also advised that the PAC's potential review of the charity</p>	

sector should follow her review of third sector funding, which was to take place in Quarter 2 of 2020.	
<p>4. PAC Financial Management Report</p> <p>The Committee approved an updated draft Report to include references to the introduction of the Public Finances Manual.</p>	CT
<p>5. Private Briefing on the Jersey Standard Performance Framework</p> <p>The Committee welcomed Anuschka Muller, Director of Corporate Planning and Performance, Community and Constitutional Affairs and Ian Skinner, Assistant Director, Strategic Policy, Performance and Population, to advise on the progress of the Performance Framework.</p> <p>The Committee noted that the Performance Framework was used to measure the progress that Jersey made towards achieving sustainable wellbeing, using both objective and subjective measures. The Committee noted that sustainable wellbeing was a new way of measuring the progress of a society, in addition to measuring Gross Domestic Product (GDP) and Gross Value Added (GVA). It measured:</p> <ul style="list-style-type: none"> • Community wellbeing - the quality of people's lives • Environmental wellbeing – the quality of the natural world around us • Economic wellbeing – how well the economy was performing <p>The Committee recalled that the Public Finances (Jersey) Law 2019 required the Council of Ministers to take into account the sustainable wellbeing of current and future generations as they developed the Government Plan, including the making of policy decisions and designing public services.</p> <p>The Committee noted the performance framework was now 'live' on the government website.</p>	CT
<p>6. Private Briefing on Estate Management</p> <p>The Committee welcomed John Rogers, Director-General, Growth, Housing and Environment, Tim Daniels, Acting Director of Estates, Jersey Property Holdings and Ralph Buchholz, Principal Planner, Strategic Policy, Performance and Population, to update the Committee on the progress of an overarching Estate Management Strategy.</p> <p>The Committee recalled that its February 2019 report on Estate Management had included several recommendations, including that a joined-up approach and written strategy (which incorporates acquisition, disposal, utilisation and/or maintenance of the States-owned properties) should be developed as a priority. The Committee received a presentation on the progress made in this regard and noted that a Regeneration Steering Group (RSG) had been formed, headed by the Chief Minister. The Group would look at what the Island's needs were in terms of office space, health, housing, education and culture/heritage. It would then seek to formulate an overarching strategy incorporating planning for the future use of States-owned buildings.</p> <p>The Committee requested the presentation team to provide the slides used in the briefing along with the terms of reference and membership of the Regeneration Steering Group in advance of its public hearing with the Director General of Growth, Housing and Environment on 3rd February 2020.</p>	CT

<p>7. PAC Work Programme 2020</p> <p>The Committee approved the draft Work Programme and requested the Officer to draft terms of reference for a follow-up review of Estate Management strategy.</p> <p>The Committee further noted the Chief Executive had accepted the invitation to attend quarterly hearings on 23rd March, 15th June, 21st September, and 30th November 2020.</p>	<p>CT</p>
<p>8. Next Meeting</p> <p>The Committee noted that the next meeting would be held on 3rd February 2020 at 1pm and would include a public hearing at 1:30pm with the Director General of Growth, Housing and Environment.</p>	<p>CT</p>

Public Accounts Committee

Record of Meeting

Date: 3rd February 2020

Present	Connétable John Le Bailly, Vice-Chairman Deputy Rowland Huelin Deputy Inna Gardiner Mr Adrian Lane Mr Tim Rogers Ms Moz Scott
Apologies	Senator Sarah Ferguson, Chairman
In attendance	Lynn Pamment, Comptroller and Auditor General (C&AG) Rozena Pedley, PA to C&AG Caro Tomlinson, Committee and Panel Officer Item 6 only John Rogers, Director-General, Growth, Housing and Environment Tim Daniels, Acting Director of Estates, Property Department Ralph Buchholz, Principal Planner, Strategic Policy, Performance and Population

Agenda matter	Action
1. Minutes The Committee approved the minutes of the meeting held on 20th January 2020, subject to a minor amendment.	
3. Comptroller and Auditor General (C&AG) Audit Plan The C&AG advised she was intending an ambitious work plan in 2020. The Committee advised the C&AG of several topics of interest, including procurement, management information, the changing role of charities and the voluntary service sector and arms-length organisations. The C&AG agreed to produce a workplan which demonstrated the dovetailing of the Committee's areas of interest with both the work programme it had already agreed and the C&AG's audit plan. For example, the C&AG reminded the Committee it would be better placed to review third sector funding, once her review of grants had been undertaken in Quarter 3 of 2020.	CT
4. PAC Financial Management Report The Committee noted the draft Report had been sent to stakeholders for comments.	CT
5. Management Information and Cybersecurity The Committee agreed it should delay the consideration of a review into management information, including digital transformation, until such time as the C&AG had indicated which areas she would focus on. However, it noted that Deputy Huelin was to attend a CPA-funded cybersecurity conference in London on 24 February 2020 and agreed to invite the Chief Operating Officer, Chief Operating Office, to a private briefing on 9th March 2020 to update the Committee on the progress of digital transformation throughout Government departments.	CT
6. Public Hearing on Estate Management	

<p>The Committee welcomed John Rogers, Director-General, Growth, Housing and Environment, Tim Daniels, Acting Director of Estates, Property Department, and Ralph Buchholz, Principal Planner, Strategic Policy, Performance and Population, to a public hearing to update the Committee on the progress of an overarching Estate Management Strategy.</p> <p>Following the public hearing, the Committee considered draft terms of reference in respect of a follow-up review of Estate Management. Having heard during the hearing that the Estate Strategy report should be produced within two months, it agreed to a short delay in reviewing the matter. However, it agreed to prepare a Comments paper in relation to progress made and outlining that it expected the officers to keep to their proposed timetable or advise of further setbacks.</p>	CT
<p>7. C&AG's Report on non-Ministerial Departments</p> <p>The Committee noted the Executive Response to the C&AG's report had been recently circulated and determined to present it to the States Assembly. It agreed to consider the Response more fully before deciding at its next meeting whether to present its own comments or undertake a review at a later date.</p>	CT
<p>8. Next Meeting</p> <p>The Committee noted that the next meeting would be held on 24th February 2020 at 1pm.</p>	CT

Public Accounts Committee

Record of Meeting

Date: 24th February 2020

Present	Connétable John Le Bailly, Vice-Chairman Deputy Rowland Huelin Deputy Inna Gardiner Mr Adrian Lane Mr Tim Rogers Ms Moz Scott
Apologies	Senator Sarah Ferguson, Chairman
In attendance	Lynn Pamment, Comptroller and Auditor General (C&AG) Caro Tomlinson, Committee and Panel Officer

Agenda matter	Action
1. Minutes The Committee approved the minutes of the meeting held on 3rd February 2020.	
2. Comptroller and Auditor General (C&AG) Audit Plan The Committee received a verbal update on the C&AG's proposed work plan and noted detailed project specifications on Management Information in Education, Anti-Corruption Arrangements and a Code of Practice Audit. They also noted that a draft report had been issued for comment on States' Insurance.	CT
3. PAC Financial Management Report The Committee noted that an Executive Response to the Committee's report was due to be sent to the Committee by 20th March 2020.	CT
4. Management Information and Cybersecurity The Committee agreed it would delay the consideration of a review into management information, including digital transformation, until the C&AG's review of Management Information in Education was complete. However, it noted the Chief Operating Officer would attend a private briefing on 9th March 2020 to update the Committee on the progress of digital transformation throughout Government departments and to clarify aspects of the delivery schedule for projects associated with the systems' upgrade.	CT
5. Estate Management The Committee approved a comments paper on Estate Management for presentation to the States Assembly. The comments paper detailed its concerns about delays by the Growth, Housing and Environment (GHE) Department to implementing the recommendations set out in the PAC Report on Estate Management (February 2019). However it noted that a Corporate Asset Management Board (CAMB) had recently been established, which included senior members of the Office of the Chief Executive, to review land and buildings owned by the States and an Estate Management Strategy should be published shortly. The Committee agreed to delay its follow-up review until April 2020, having received assurances from the Director General, GHE that the following matters would be resolved: <ul style="list-style-type: none"> the GHE departmental target operating model would be finalised shortly; 	CT

<ul style="list-style-type: none"> • the Estate Management Strategy would be made public by the end of February 2020; • the Concerto database would be 'live' by March 2020; and • the property audit for disability compliance should be ready by March 2020. <p>The Committee agreed that the follow up review would examine the effectiveness of the database, the Estate Strategy and CAMB's relationship with property stakeholders, as well as the property portfolio's compliance with disability legislation.</p>	
<p>6. Non-Ministerial Departments</p> <p>The Committee approved a comments paper on the Executive Response to the C&AG's Report on non-Ministerial Departments (NMDs), to be presented to the States Assembly. The PAC noted that the Practice Director of the Law Officers' Department had coordinated and collated responses to the C&AG's report from non-Ministerial departments such as the States Greffe, the Judicial Greffe and the Viscounts' Department, for inclusion in the Executive Response. It agreed to invite the Practice Director to clarify aspects of the individual NMD submissions in more detail before determining whether to undertake its own review.</p>	CT
<p>7. C&AG's Thinkpiece Report</p> <p>The Committee approved a comments paper on the Executive Response and comments provided by the Greffier of the States to the former C&AG's Thinkpiece Report, to be presented to the States Assembly. The PAC recalled that the former C&AG's report had raised several areas of interest to be discussed by the Executive and NMDs. Because there were no recommendations in the report, the PAC had not requested a formal Executive Response in the usual manner but had invited comments on the Thinkpiece. The Committee noted the Greffier of the States had submitted a separate response to the Executive's, including comments on how to strengthen the relationship between NMDs and the Executive, and agreed to invite him to clarify his comments further before determining whether to undertake its own review.</p>	CT
<p>8. Recommendations Tracker</p> <p>The Committee noted a 78-page report from the Chief of Staff, Office of the Chief Executive, dated 12th February 2020, on the progress of implementing recommendations of the C&AG and PAC which had been 'tracked' by the Executive. It noted, however, that the report focused on the recommendations which had been 'closed' either because they were now redundant and had been superseded by other actions taken by the Executive or because they had been completed and implemented. The Committee agreed to request an updated report of the recommendations which were still 'open' and how they were being prioritised and progressed.</p>	CT
<p>9. Customer and Local Services</p> <p>The Committee agreed to invite the Director General of Customer and Local Services to a private briefing at 2pm on 20th April 2020, following the expected publication of the C&AG's Report on Handling Complaints in the week commencing 13th April 2020. Although keen to hear from users of the new customer service hub at La Motte Street, it agreed to determine which aspects of the report, if any, should warrant a further review by the Committee after hearing from the Director General.</p>	CT
<p>10. Public Finances Manual</p> <p>The Committee noted a letter dated 7th February 2020, from the Minister for Treasury and Resources, together with a short report, detailing minor amendments to the Public Finances Manual, in accordance with the Public Finances (Jersey) Law 2019. The Committee noted that the duty to notify the Public Accounts Committee of any minor</p>	CT

<p>amendments had now been delegated to the Treasurer of the States. However it noted that there were still inconsistencies in the Public Finances Manual, such as the States Greffe, a non-Ministerial department, being incorrectly described as a Government department. The Committee agreed to write to the Treasurer, requesting him to amend such errors as a matter of urgency and asking for a response prior to its public hearing with the Chief Executive and the Treasurer on 23rd March 2020.</p>	
<p>11. Next Meeting</p> <p>The Committee noted that its next meeting would be held on 9th March 2020 at 12:30pm in the Le Capelain Room, States Buildings.</p>	<p>CT</p>

Public Accounts Committee

Record of Meeting

Date: 9th March 2020

Present	Connétable John Le Bailly, Vice-Chairman Deputy Rowland Huelin Deputy Inna Gardiner Mr Adrian Lane Mr Tim Rogers Ms Moz Scott
Apologies	Senator Sarah Ferguson, Chairman
In attendance	Stephen Warren, Deputy Comptroller and Auditor General (C&AG) Caro Tomlinson, Committee and Panel Officer Chief Operating Officer, Chief Operating Office (for Item 3 only) Gary Bowles - Group Director, Modernisation & Digital (for Item 3 only) Graham Ramsden - Head of Change, Modernisation & Digital (for Item 3 only) Stuart Powell - Corporate Information Security Officer (for Item 3 only) Greffier of the States (for Item 4 only)

Agenda matter	Action
<p>1. Minutes</p> <p>The Committee approved the minutes of the meeting held on 24th February 2020, subject to a minor amendment.</p>	
<p>2. Comptroller and Auditor General (C&AG) Audit Plan</p> <p>The Committee received a verbal update on the C&AG's proposed work plan and noted progress on her reviews of Insurance, Use of Enforcement Powers, States of Jersey Development Company, Handling and Learning from Complaints and Grants to Cultural Organisations.</p>	CT
<p>3. Digital Transformation and Cybersecurity</p> <p>The Committee welcomed the Chief Operating Officer, Chief Operating Office and senior officers leading the digital transformation programme to a private briefing. The Chief Operating Officer updated the Committee on progress of digital transformation throughout Government departments and clarified aspects of the delivery schedule for projects associated with the systems' upgrade. The Committee agreed to formulate follow-up questions relating to the progress of the programme and its cost, following the meeting. It also agreed to request information on data handling processes from the Information Commissioner.</p> <p>This meeting was held in private in accordance with the Freedom of Information (Jersey) Law 2011 (as amended) under Absolute Exemption Article 27.</p>	CT
<p>4. Non-Ministerial Departments and C&AG's Thinkpiece Reports</p> <p>The Committee welcomed the Greffier of the States to a private briefing. The Committee recalled it had published a comments paper on the Executive Response to the C&AG's Report on non-Ministerial Departments (NMDs), and a comments paper on the Executive Response to the former C&AG's Thinkpiece Report. The latter had also included standalone comments from the Greffier of the States. The Greffier</p>	CT

<p>agreed that both reports had raised several areas of interest to be discussed by NMDs. The Committee noted the Greffier's comments on how to strengthen the relationship between NMDs and the Executive whilst maintaining their independence from the Government departments. It agreed to request further points of clarification from the Greffier and to hear from the Practice Director, Law Officers' Department, before determining whether to undertake its own review.</p> <p>This meeting was held in private in accordance with the Freedom of Information (Jersey) Law 2011 (as amended) under Qualified Exemption Article 35.</p>	
<p>5. Estate Management</p> <p>The Committee recalled that it had agreed to delay its follow-up review on Estate Management until April 2020, having received assurances from the Director General, Growth, Housing Environment (GHE) that the following matters would be resolved:</p> <ul style="list-style-type: none"> • the GHE departmental target operating model would be finalised shortly; • the Estate Management Strategy would be made public by the end of February 2020; • the Concerto database would be 'live' by March 2020; and • the property audit for disability compliance should be ready by March 2020. <p>The Committee noted that it had since been reported in the media that the current Director General, GHE was to leave his post within a few months. It agreed to include questions for the Chief Executive at its next public hearing on 23rd March 2020 as to whether the Director General's leaving might delay the above matters further. The Committee agreed that its planned follow up review should be expanded to include a review into succession planning for overseeing estate management.</p>	CT
<p>6. Quarterly Hearing with Chief Executive</p> <p>The Committee considered questions to be posed to the Chief Executive at the public hearing of 23rd March 2020. Having agreed to include questions in respect of estate management strategy and succession planning, following the news that the Director General GHE was to leave, the Committee agreed to send the officer suggestions for an amended question plan.</p>	CT
<p>7. Next Meeting</p> <p>The Committee noted that its next meeting would be held on 23rd March 2020 at 1pm in the Le Capelain Room, States Buildings and would include a public hearing with the Chief Executive, the Chief of Staff and the Treasurer at 2pm.</p>	CT

Public Accounts Committee

Record of Meeting

Date: 23rd March 2020

Present (via Teams)	Senator Sarah Ferguson, Chairman Connétable John Le Bailly, Vice-Chairman Deputy Rowland Huelin Deputy Inna Gardiner Mr Adrian Lane Ms Moz Scott
Apologies	Mr Tim Rogers
In attendance	Lynn Pamment, Comptroller and Auditor General (C&AG) Caro Tomlinson, Committee and Panel Officer

Agenda matter	Action
1. Minutes The Committee approved the minutes of the meeting held on 9th March 2020.	
2. Comptroller and Auditor General (C&AG) Audit Plan The Committee received a verbal update on the C&AG's proposed work plan and noted progress on her reviews of Insurance, Use of Enforcement Powers, States of Jersey Development Company, Handling and Learning from Complaints and Grants to Cultural Organisations. She advised that due to the coronavirus outbreak, longer time would be given to stakeholders and senior officers to respond to her draft reports. She advised that she would continue with the work programme notwithstanding that elements of field work could not be undertaken at this time (such as visiting an office workplace). The Committee agreed that as each C&AG report was completed and published during the outbreak, it would also allow extra time for the Executive Response to be formulated.	CT
3. Digital Transformation and Cybersecurity The Committee considered the notes of the private briefing held with Chief Operating Officer, Chief Operating Office and senior officers on 9th March 2020. Having noted that the coronavirus outbreak had led to several States' and government department employees to work from home since that briefing, the Committee agreed to ask the Chief Operating Officer how he would amend the implementation of the digital transformation programme accordingly. Mindful that it did not want to add to the burden of what was likely to be a significantly increased workload for the Chief Operating Officer and his team at this time, it agreed to seek clarification on the delivery schedule for the systems' upgrade only where it was relevant to increased security for remote working and data protection and to delay a more detailed review until such time as the outbreak was contained.	CT
4. Information Commission The Committee noted a letter dated 12th March 2020 from the Information Commissioner in response to its request for information relating to data handling processes. It noted that although the Information Commissioner had supplied a definition of all the States' and public sector bodies who should be registered with the Office of the Information Commissioner under the Data Protection (Jersey) Law 2018,	

<p>he had not supplied of list of those registered, as requested. However, in light of the coronavirus outbreak, and the Committee's determination to not undertake work of a non-essential nature, the Committee agreed to delay seeking further clarification on issues raised until such time as the coronavirus outbreak was contained.</p>	
<p>5. Non-Ministerial Departments and C&AG's Thinkpiece Reports</p> <p>The Committee considered the notes of the private briefing held with the Greffier of the States on 9th March 2020. It recalled it had agreed to request further points of clarification from the Greffier and to hear from the Practice Director, Law Officers' Department, before determining whether to undertake its own review. However, mindful that it did not want to add to the burden of what was likely to be a significantly increased workload for all non-Ministerial and government departments at this time, it agreed to delay a more detailed review until such time as the coronavirus outbreak was contained.</p>	<p>CT</p>
<p>6. Estate Management</p> <p>The Committee recalled that it had agreed to commence its follow-up review on Estate Management in April 2020, having received assurances from the Director General, Growth, Housing Environment (GHE) that the following matters would be resolved:</p> <ul style="list-style-type: none"> • the GHE departmental target operating model (TOM) would be finalised shortly; • the Estate Management Strategy would be made public by the end of February 2020; • the Concerto database would be 'live' by March 2020; and • the property audit for disability compliance should be ready by March 2020. <p>The Committee noted that it had since been reported in the media that the current Director General, GHE was to leave his post within a few months. It had included questions for the Chief Executive at the scheduled public hearing today, on that matter, amongst others, but noted that the public hearing had been cancelled, due to the coronavirus outbreak. Mindful that it did not want to add to the burden of what was likely to be a significantly increased workload for the Chief Executive and the GHE at this time, it agreed to delay its Estate Management review until such time as the coronavirus outbreak was contained. However, it agreed that its planned follow up review should be expanded to include investigating succession planning for overseeing estate management and reviewing how the GHE TOM had been amended to aid the coronavirus containment effort. The Committee agreed it should ask the Chief Executive whether, in the absence of an estate management strategy, some buildings could be requisitioned/repurposed to aid in the coronavirus effort and whether parking spaces could be freed up/not charged for essential workers.</p> <p>The Chairman advised she could not attend the States Assembly meeting on 24th March and requested that these issues also be raised with the Chief Minister and/or relevant Minister in her absence.</p>	<p>CT</p>
<p>7. Quarterly Hearing with Chief Executive</p> <p>The Committee noted that the public hearing scheduled for today had been cancelled, due to the coronavirus outbreak. Mindful that it did not want to add to the burden of what was likely to be a significantly increased workload for the Chief Executive at this time, it agreed to delay sending the planned questions on financial management and the States' accounts until such time as the coronavirus outbreak was contained. However, it agreed that it should aim to arrange a virtual link-up with the Chief Executive in the next month, if the disruption to normal working practices continued. It also agreed to ask of him questions only where necessary to help ensure the</p>	<p>CT</p>

<p>Government's Covid-19 response applies public funds in accordance with States Assembly' intentions and sound financial practice (while continuing the objective of eradicating extravagance and waste) and to extend the time for responses given the workload of the government departments.</p> <p>The Committee agreed to send the officer suggestions for an amended question plan.</p>	
<p>8. Next Meeting</p> <p>The Committee agreed that its next meeting would be held on 6th April at 2pm (via Teams).</p>	<p>CT</p>

Public Accounts Committee

Record of Meeting

Meeting held by video conference

Date: 6th April 2020

Present	Senator Sarah Ferguson, Chair Deputy Inna Gardiner Mr Adrian Lane Ms Moz Scott Mr Tim Rogers
Apologies	Connétable John Le Bailly, Vice-Chair Deputy Rowland Huelin
In attendance	Lynn Pamment, Comptroller and Auditor General (C&AG) Caro Tomlinson, Committee and Panel Officer

Agenda matter	Action
1. Minutes The Committee approved the minutes of the meeting held on 23rd March 2020, subject to a minor amendment.	
2. Comptroller and Auditor General (C&AG) Audit Plan The Committee received a written and verbal update on the C&AG's proposed work plan and noted the next reports to be published would be on the States of Jersey Development Company and Handling and Learning from Complaints. She advised that due to the coronavirus outbreak, she had altered her workplan accordingly and would undertake pieces of work on the Government's (and the Executive's implementation of) the response to it. The Committee agreed that as each C&AG report was completed and published during the outbreak, it would also allow extra time for the Executive Response to be formulated.	CT
3. States of Jersey 2019 Annual Accounts The Committee noted that the States' Annual Accounts of 2019 had been presented to the States Assembly and published on 1st April 2020. It agreed to invite a representative of Deloitte, the external auditors, to a private (videoconference) briefing on 20th April 2020, to discuss the audit process in more detail. It further agreed to invite the Group Director - Performance, Accounting and Reporting, Treasury and Exchequer, to a separate private briefing on the same date, in order to understand the preparation of the States Accounts for audit. The Committee agreed that compilation of a preliminary question plan should be led by Mr Adrian Lane and the finalised plan should be sent to both attendees in advance of the briefings. It requested the members to submit their suggestions for questions to the officer by Tuesday 14 April 2020.	CT
4. Digital Transformation and Cybersecurity The Committee recalled it had asked the Chief Operating Officer, Chief Operating Office (COO), how he would amend the implementation of the digital transformation programme, to support the Executive's response to the coronavirus outbreak, given	CT

<p>that most States' employees were working from home. The COO had advised that that the majority of the deliverables of the cyber procurements could be produced by suppliers working remotely using digital collaboration tools. The department was currently assessing whether all suppliers had sufficient capacity and capability to support delivery where they are working remotely without detrimental impact on the quality of service provided, and to support them appropriately.</p> <p>Separately, his team had also completed an assessment of the work packages to identify those that were more likely to be impacted by the 'lockdown' of the Island so that it could proactively engage with the relevant suppliers (once awarded). He had reassured the Committee that the Managed Security Service Provider (MSSP) was being strengthened and that any delays to the delivery schedule would be minimised. Procurements were continuing as planned with extra time allowed in the process to cater for evaluators being exceptionally busy and staff adapting to working remotely. He had further assured the Committee that strategies were in place to ensure that departments were not contravening or underperforming against any minimum standards for data protection and information security.</p> <p>The Committee agreed to request regular updates and notification of any changes to the planned delivery dates of the digital transformation programme.</p>	
<p>5. Financial Management</p> <p>The Committee noted the Executive Response to its Report on Financial Management (February 2020) had been presented to the States Assembly on 30th March 2020, and thereafter published. It agreed any comments it would wish to make at a later date would acknowledge that the actions and plans outlined in the Executive Response would have changed as a result of the coronavirus outbreak.</p>	CT
<p>6. Quarterly hearing with Chief Executive</p> <p>The Committee recalled it had postponed its quarterly hearing with the Chief Executive of 23rd March 2020, in light of the coronavirus outbreak. It had sent the questions it had wanted to ask at that hearing to him in written form and noted that he had sent a lengthy response on 30th March 2020. It noted that he was also due to send further responses to follow-up questions sent by the Chair on 30th March 2020, regarding the Government's Covid-19 response, by 17th April 2020. Mindful that it did not want to add to the burden of what was likely to be a significantly increased workload for the Chief Executive at this time, the Committee agreed to aim to arrange a virtual link-up with him by 11th May 2020, if the disruption to normal working practices continued. It also agreed to extend the time for responses given the workload of the government departments.</p>	CT
<p>7. Next meeting</p> <p>The Committee agreed to hold its next meeting via videoconference on 20th April 2020, at 1:30pm to include two private briefings with the external auditors of the States Accounts at 2pm and the Group Director - Performance, Accounting and Reporting, Treasury and Exchequer at 3pm.</p>	CT

Public Accounts Committee

Record of Meeting

Meeting held by video conference

Date: 20th April 2020

Present	Senator Sarah Ferguson, Chair Connétable John Le Bailly, Vice-Chair Deputy Inna Gardiner Deputy Rowland Huelin Mr Adrian Lane Ms Moz Scott Mr Tim Rogers
Apologies	
In attendance	Craig Wisdom, Partner, Audit and Assurance, Deloitte LLP (external auditors to the States of Jersey Accounts) (Item 3 only) Steven Mair, Group Director - Performance, Accounting and Reporting, Treasury and Exchequer (Item 4 only) Kevin Hemmings, Head of Financial Governance, Treasury and Exchequer (Item 4 only) Mike Thomas, Director, Risk and Audit, Treasury and Exchequer (Item 4 only) Peter Styles, Head of Financial Performance, Treasury and Exchequer (Item 4 only) Anuschka Muller, Director of Corporate Planning and Performance, Community and Constitutional Affairs (Item 4 only) Lynn Pamment, Comptroller and Auditor General (C&AG) Caro Tomlinson, Committee and Panel Officer

Agenda matter	Action
1. Minutes	
The Committee approved the minutes of the meeting held on 6th April 2020. .	
2. Comptroller and Auditor General (C&AG) Audit Plan	
The Committee received an update on the C&AG's revised audit plan in light of the Covid-19 outbreak and the Government's response to it, including monies spent on the response and procurement issues. The C&AG advised that she had also included a plan to look at corporate reporting by public sector entities. The Committee noted that the C&AG's Use of Enforcement Powers report had been presented to the States Assembly and published earlier today. The next report (Insurance) would be published on 27th April 2020, and the Committee agreed that as each C&AG report was completed and published during the outbreak, it would allow eight weeks instead of the usual six, for the Executive Response to be formulated.	CT
3. Briefing from Partner at Deloitte LLP, external auditors, on States of Jersey 2019 Annual Accounts	

The Committee welcomed Craig Wisdom, Partner, Audit and Assurance, Deloitte LLP (external auditor) to the video conference meeting. The Committee noted a letter dated 17th March 2020, from the external auditor to the Government on the signed accounts, together with his report to the Risk and Audit Committee (RAC) of February 2020.

The Committee questioned how the process for faster closure (of the 2019 States' accounts) had worked and the external auditor replied that overall, it had been a positive experience, with the timetable set out by the Government in line with good practice. He advised he approved of a faster close in principle, because identifying the income and spend for Government as soon as possible assisted the Government in running its services but also highlighted weaknesses in systems and processes so they could be identified and remedied.

The external auditor explained that the plan for faster closing of the 2019 accounts initially proposed by the Government had been 'aspirational' in that a number of items contained in that plan had not come to pass, especially at the interim audit 'hard closing' of accounts in September 2019. He told the Committee that meant a smoother year-end close was not possible and that issues were not identified as early as they could have been. However he stated that the issues identified were not unusual for a first year audit by Deloitte LLC, as the organisation had been very thorough. He advised the Committee that the Government had tried to centralise the knowledge base and that a huge amount of effort had been put in to improve the systems and processes.

The Committee asked the external auditor about Deloitte's relationship with the Risk and Audit Committee (RAC) and was advised that the lack of a full RAC until near the end of 2019 had presented challenges. However, he advised that he had given a verbal update to the Committee in February 2020, identifying areas of challenge to the Government around key estimates, accounting treatment for pensions and divergence from IFRS (International Financial Reporting Standard) accounting standards, as well as whether the end of February was realistic for signing off on the accounts. He told the Committee that he considered he had adequate access to senior people in management, including weekly discussions with the Group Director - Performance, Accounting and Reporting, and less frequent discussions with the Chief Executive and the Treasurer. He assured the Committee he would want to proceed with at least quarterly catch-ups with it going forward. He had been pleased with the level of transparency and did not feel he could not raise any issues identified, nor did he feel pressure to sign off the accounts before he was ready to.

The Committee asked how the estimation and judgemental processes operated and what concerns or challenges the external auditor might have had. He replied that he had looked at the way pensions had been codified, and that he had come to a different conclusion to the previous auditors, PWC, about the way they should be accounted for. He noted that the Jersey Financial Reporting Manual (JFReM) (which set out the accounting standards to be adopted in the preparation of the States of Jersey Financial Statements) would be updated and he told the Committee he was preparing a specific IFRS report this year for the RAC and the Government, detailing the IFRS-divergent accounting practices of the States of Jersey. He reassured the Committee that although there had been some issues, these were within acceptable margins and the management had accepted that they needed to be addressed. He noted the main IFRS-divergent issues were around the need to produce more robust evidence for key judgements, estimates and controls.

The Committee heard that initially an economic model not routinely used for income tax forecasting had been utilised and that numbers had been finalised quite late in the process. The external auditor reassured the Committee that the consolidation and

limitation processes were adequate but needed to improve and the audit trail should be made more robust. He had also recommended a standardisation of templates throughout different departments to help with information flow and to speed up processes and systems.

The Committee asked about the valuation of investment in non-consolidated subsidiaries and whether loss making subsidiaries were included in consolidation. The external auditor told the Committee that he had looked at the techniques used in valuation judgments and that they were compliant with good practice. Specifically regarding the Arms-Length Organisations held by the States, he agreed that the valuations were on a commercial basis. On infrastructure assets, Deloitte had used its own valuers and had made some findings but not any that would significantly impact on the valuations. In respect of social housing, it was noted that this was valued on 'rent roll' basis but that the embedded liability did not get valued. The external auditor explained he had not questioned the evaluation basis this year although it had been thoroughly audited by the previous auditors (PWC) a short time ago.

In respect of how significant unadjusted items had been in the audit, the external auditor assured the Committee that although there had been a long list, this was not unusual and that it had shortened over time. The main issue had been with disclosure deficiencies although the number of these had reduced over time.

The external auditor told the Committee that the senior management team in Government would be receiving a detailed report within the next week, but that they recognised they were on a significant journey to improve systems and processes and their human resources. He told the Committee that improved systems would lead to better controls (for example in fit-for-purpose modern accounting systems, there were inbuilt reminders for checking and monitoring). Finally, he explained that he would wish to see improvements in the 'story' of the numbers, that is, for them to be put into context so that they were easier to understand – he said this was not mandatory but would improve the quality and the ease with which the accounts could be reviewed.

The Committee thanked the external auditor for the briefing and advised it would send follow-up questions in written form in due course. Following the briefing, the Committee agreed to seek clarification from the external auditor on the additional fees Deloitte was seeking for the auditing of the 2019 Annual Accounts.

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4. Briefing from Senior Officers, Treasury and Exchequer, on States of Jersey 2019 Annual Accounts

The Committee welcomed Steven Mair, Group Director - Performance, Accounting and Reporting, Kevin Hemmings, Head of Financial Governance, Mike Thomas, Director, Risk and Audit, and Peter Styles, Head of Financial Performance, from the Treasury and Exchequer, together with Anuschka Muller, Director of Corporate Planning and Performance, Community and Constitutional Affairs, to the video conference meeting.

The Committee asked the team if there had been any issues identified with the annual governance statements and the Director, Risk and Audit, advised that a new framework had been formulated in line with the requests of the Directors General. He told the Committee the questionnaire process was being continually refined, both with explanations for the Accountable Officers in how to respond to the questions but also taking into account recommendations in framing the questions from the C&AG and the external auditor, especially around non-Ministerial Departments. He advised that there were some departments who had reported later than others, especially at the first stage reporting in October 2019, although they had caught up with the process by the

CT

year end. He told the Committee that a 'lessons learned' paper would be prepared in time for the 2020 accounts.

In responding to the Committee's query about the role of the RAC in reviewing and testing the governance statements, the Director of Risk and Audit stated that he saw that role to be performed by the internal auditor. He said that the RAC's role was advisory in nature and was to review the draft annual accounts and statements, by posing questions on the first draft report of accounts. Key judgements such as pension recognition and change in income tax recognition had been discussed. These, together with issues raised by the external auditor and the C&AG, were tracked and factored into the final report.

Regarding the faster closing of accounts for 2019, the Group Director - Performance, Accounting and Reporting told the Committee that the thrust had been to improve the quality of the preparation of the annual accounts. He advised the reporting had been through a resilient quality assurance process and the Head of Financial Performance advised that the preparation had also been simplified. Processes had been streamlined, for example officers had been familiarised with the relevant financial instruments and judgements earlier than usual, and controls had been improved. The Head of Financial Performance added that some activities had been 'front-loaded' to before the year-end, and this was not detrimental to the accuracy of the information presented. Manual accounting entries no longer had to be awaited, so processes improved, and there were no major adjustments to accruals estimates. He advised that one of the learning points was the value in getting content and the key judgements' process signed off as early as possible.

The Committee asked if there had been a financial consequence due to the faster closing of accounts, and the Group Director - Performance, Accounting and Reporting stated that there was not. He advised that Deloitte were seeking additional fees because they had undertaken more detailed work than anticipated, however he expected to see an eventual decrease in costs because a faster closing of accounts would mean staff could be moved onto different projects earlier.

Having recalled that the States' Annual Accounts of 2019 had been signed off on 17th March 2020 but not presented to the States or published until 1st April 2020, the Committee noted that the C&AG had written a letter on 7th April 2020, to the Treasury and Exchequer to remind the Treasury Minister of his legal obligations to lay the States' Annual Accounts before the States Assembly in good time.

The Group Director - Performance, Accounting and Reporting stated that the delay had been as a consequence of the coronavirus outbreak, and that he had made a judgement in reallocating officers to higher priority matters in response to it. The Head of Financial Performance explained some of the normal procedures around the presentation to the States Assembly such as prior briefings to States and Scrutiny members could not be arranged. The Chair reminded the Treasury Officers that the Accounts had eventually been presented directly in any event and expressed dissatisfaction with the delay, querying why the Accounts could not have been presented immediately after sign off with an explanatory note stating why the usual briefings and presentations could not be undertaken. The Committee requested that the Treasury and Exchequer officers provide a paper detailing under whose authority the presentation to the States had been delayed, and the process and justification for the way in which the Annual Accounts were laid before the Assembly.

The Committee queried why the States of Jersey Annual Accounts, which encompassed non-Government entities such as the non-Ministerial departments were

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titled 'Government of Jersey'. The Head of Financial Performance advised that this was consistent with the branding of all Government documents, with the Government presenting the Accounts. However, on page 2 of the Accounts Reports, the distinction between the Government of Jersey and the States of Jersey had been made clear.

The Committee asked why the uncertainty created by Covid-19 was not referenced until late in the States' Annual Accounts Report, and the Head of Financial Performance advised that this was in keeping with the standardised structure of the risk reporting.

The Committee queried the operation of the estimation and judgemental processes including the valuation of investment in non-consolidated subsidiaries (Jersey Telecom, Jersey Water, and Jersey Post) and the Head of Financial Performance advised that the Treasury was aiming to align with IFRS accounting standards and consolidate them into the accounts in future. The subsidiaries such as Andium Homes and Ports of Jersey had been consolidated. He advised that the faster timing for valuations had meant utilising different comparable companies than usual, but a correct material valuation within acceptable parameters had been reached. When asked about transactions *in specie* (distributing an asset in its present form, rather than selling it and distributing the cash proceeds), he advised that such transactions, for example, dividends, were treated in the same way from an accounting perspective.

On Key Performance Indicators (KPIs), the Director of Corporate Planning and Performance told the Committee that further work was needed to ensure they aligned with the Jersey Performance Framework adopted in January. She advised the aim was to have baseline measures and targets which would be published in a consistent manner to allow for comparability. She advised that increasing or decreasing trends being marked as positive such as the reduction in 'looked after children' had been made after using further methods to ensure the assumptions were correct (confirming that fewer needed looking after, not that there were fewer identified as needing help). She agreed that the official term, 'looked after children' could be improved upon, giving a more meaningful description.

The Director of Corporate Planning and Performance advised that in future, the impact of Covid-19 on KPI performance would need to be separated from "business as usual" and that there would have to be a re-baselining on the KPIs. Targets would be set to recover from that period and other jurisdictions would be studied in respect of their response to Covid-19. The results would be used in the Government Plan and next Annual Accounts reporting. She agreed that there were still gaps in the data being gathered on performance and there should be a clearer distinction made between the bigger outcome measures such as children leading happier lives, and smaller performance output measures which can be measured through the provision of services.

The Committee thanked the officers for the briefing and they left the meeting.

The Committee agreed to seek clarification in writing from the officers, including:

- requesting the Treasurer's plans to include benchmarks, targets, historical information and data validation in future accounts reporting.
- asking which departments had been late in reporting information in time for the hard close of accounts, including the nature of issues that prevented the Treasury receiving a timely response.
- asking the reason for the additional fees sought by Deloitte.

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<p>The Committee agreed that it would seek a private briefing with the Chair of the Risk and Audit Committee by early June 2020, and that it would monitor closely the recovery plan following the Covid-19 crisis. It also noted that some of the baseline figures for measuring Key Performance Indicators had not been included in the recent Performance Management Report and it was therefore uncertain how there could be meaningful 're-baselining' in the future, however, it agreed it would wait until the Covid-19 lockdown was over before formulating questions on this subject.</p>	
<p>5. Quarterly hearing with Chief Executive</p> <p>The Committee recalled it had postponed its quarterly hearing with the Chief Executive of 23rd March 2020, in light of the coronavirus outbreak. It recalled that it had been due to receive responses to follow up questions sent by the Chair on 30th March 2020, regarding the Government's Covid-19 response, by 17th April 2020. However, those had not been received by the time of this meeting and the Office of the Chief Executive had requested a short delay. The Committee agree it would want to question the Chief Executive and the Treasurer in a public hearing via video conferencing, on 11th May 2020, if the disruption to normal working practices continued. The Committee agreed that the main subject would be the States' Accounts of 2019. It agreed to consider a question plan divided into narrower topics such as infrastructure spend by the Growth, Housing and Environment division and the Government response to the Committee's follow-up questions of 30th March 2020 at its next meeting.</p>	<p>CT</p>
<p>6. Next meeting</p> <p>The Committee, having noted that 4th May 2020 was designated as a Bank Holiday, nevertheless agreed to hold a short meeting at 2pm on that date, prior to its public hearing with the Chief Executive and the Treasurer of the States on 11th May 2020.</p>	<p>CT</p>

Public Accounts Committee

Record of Meeting

Meeting held by video conference

Date: 11th May 2020

Present	Senator Sarah Ferguson, Chair Connétable John Le Bailly, Vice-Chair Deputy Inna Gardiner Deputy Rowland Huelin Mr Adrian Lane Ms Moz Scott Mr Tim Rogers
Apologies	
In attendance	Charlie Parker, Chief Executive Officer Richard Bell, Treasurer of the States Allison Rogers, Group Director - Treasury and Exchequer Steven Mair, Group Director - Performance, Accounting and Reporting, Treasury and Exchequer Kevin Hemmings, Head of Financial Governance, Treasury and Exchequer Mike Thomas, Director, Risk and Audit, Treasury and Exchequer Peter Styles, Head of Financial Performance, Treasury and Exchequer Lynn Pamment, Comptroller and Auditor General (C&AG) Caro Tomlinson, Committee and Panel Officer

Agenda matter	Action
1. Minutes	
The Committee approved the minutes of the meeting held on 20th April 2020. .	
2. Public Hearing with Chief Executive Officer and Treasurer of the States	
<p>The Committee welcomed the Chief Executive and the Treasurer, together with members of the Treasury Team to a public hearing via video conferencing, to discuss matters pertaining to the Annual Report and Accounts, including the 'faster closing of accounts' process and to make public certain elements of the private briefings from the external auditor of the States of Jersey and the Treasury and Exchequer team on 4th May 2020.</p> <p>Having thanked the team for its attendance, the PAC agreed it would wish to seek further clarity on questions relating to the following matters:</p> <ul style="list-style-type: none">• Capital Expenditure and investments• Zero-based budgeting• Income tax policy change and the effect on revenues due on 31st December 2019• Risk Management	

It also agreed to request the Chief Executive for the following information by 28th May 2020:

- a. The 'Lessons Learned' Report from the Faster Accounts Project and Process, together with the schedule of procedures involved in the publishing of the accounts and how this year's procedure differed from previous years
- b. The 'Nightingale Hospital' report, together with minutes and decision-making process of the Executive leadership team in deciding on its build
- c. The updated Risk Management Report

CT

The Committee noted the livestream recording of the meeting would be uploaded to the public domain (https://www.youtube.com/watch?v=dnCCWOEm_Kk).

Public Accounts Committee

Record of Meeting

Meeting held by video conference

Date: 1st June 2020

Present	Senator Sarah Ferguson, Chair Connétable John Le Bailly, Vice-Chair Deputy Inna Gardiner Deputy Rowland Huelin Mr Adrian Lane Ms Moz Scott Mr Tim Rogers
Apologies	
In attendance	Item 4 only: Andrew Scate, Acting Director General, Growth Housing and Environment Tim Daniels, Director of Estates, Property Division, Growth Housing and Environment Lynn Pamment, Comptroller and Auditor General (C&AG) Caro Tomlinson, Committee and Panel Officer

Agenda matter	Action
1. Minutes The Committee approved the minutes of the meeting held on 11th May 2020.	
2. Audit Plan The Committee received a verbal update from the C&AG on the progress of the 'Handling Complaints' review and the publication date of the States of Jersey Development Company (SoJDC) report. The Committee considered detailed project briefs on the C&AG's planned reviews into ICT Cloud Implementation and Covid-19. It agreed to send comments on issues raised to the C&AG. Having noted that the C&AG had circulated a proposal for the revision of the C&AG's Code of Audit Practice, it agreed to receive a presentation on the consultation process at the Committee's next meeting.	
3. Code of Conduct for Lay Members The Committee considered a draft Code of Conduct for Lay Members and noted that the purpose of the code was to establish the standards expected from those who are appointed by the States Assembly to serve the public of Jersey as lay members (that is, non-elected members) of the Public Accounts Committee. The Committee agreed to discuss the draft Code further, in particular the parameters of permissible political activity envisaged for lay members, at its next meeting.	CT

4. Private Briefing with Acting Director General, Growth Housing and Environment.

The Committee welcomed the Acting Director General and the Director of Estates, Property Division, to a private briefing on the impact of Covid-19 on Estate Management.

The Acting Director General explained to the Committee that the 'Growth' sections of his department had moved to the Office of the Chief Executive and there had been several organisational and personnel changes.

The Committee asked for an update on the revision of the current Island Plan, and the Acting Director General advised that the basic tenets in the revised Island Plan would be unaltered by the Covid-19 pandemic. He told the Committee that the aim of the revised Island Plan was to develop a practical, affordable real estate that provided the functions the various government departments required. The Committee noted that projects such as the expected (future) hospital site shortlist, future office provision, the Island Sports strategy and the redevelopment of Fort Regent would give a much clearer understanding of the available sites for housing and that the revised Island Plan would guide the sequencing of the future capital programme. The Acting Director General advised that a draft of the revised Island Plan would be circulated to States' members and external stakeholders for consultation as soon as possible.

The Committee requested an update on the utilisation of the Property Management Database (Concerto) and the Director of Estates agreed to provide real cost benefit analyses of its use at the end of this quarter (June 2020).

The Committee reminded the Acting Director General that the department had pledged to undertake an audit of the public property portfolio to assess its suitability in relation to the forthcoming Disability Discrimination legislation. The Director of Estates confirmed he was completing a register of works needed, however he stated there was acceptable access to most buildings in the Estate, and that the officers had taken reasonable steps to comply with the upcoming legislation.

The Committee asked for an update on the temporary use of buildings to aid the Government response to the Covid-19 pandemic. The Acting Director General advised that several buildings had been commissioned for such functions as 'contact tracing' and temporary office space for staff. He added that the co-ordinated response for the temporary repurposing of States-owned buildings had been managed by a Covid-19 Response Team, led by the Director General for Justice and Home Affairs.

The Committee noted that the States of Jersey Annual Report and Accounts for 2019 showed that there had been £47 million of carriageway maintenance backlog. The Acting Director General explained that this amount was not unusual and reflected the difference between the scheduled maintenance intervals and what could actually be undertaken due to budget and practical reasons. Having noted the amount represented approximately 7 years of annual funding for roads' maintenance, the Acting Director General explained that there needed to be a thorough review of the expected standards for such maintenance and agreed to provide a more detailed explanation in writing to the Committee.

The Director of Estates agreed that there was also a backlog for repairing and maintaining the buildings within the States portfolio, with an approximate cost of £16 million, and that a programme of works was being prepared. However, he stated he could not provide a more accurate figure and that some work had been delayed by the

Covid-19 pandemic but would be progressed in 2021. The Committee asked for a more detailed estimate and to see the programme of works at the earliest opportunity.

The Acting Director General advised that the capital programme noted in the States Annual Report and Accounts 2019 was likely to be 'downscaled' as a result of material savings required to fund the Covid-19 fiscal measures, but that it would still amount to approximately £80-90 million. He commented that some of the funds would have to be used for an IT upgrade and it was not possible to estimate which projects could progress until consultation workshops had taken place. He also advised there had been a reduction of revenue due to reduced rents on some States-owned buildings together with the cessation of sports and other income-generating activities, but that the exact amount had not been calculated. The Committee requested an estimate of the predicted loss of revenue and to be kept up to date with proposed changes to the capital programme.

The Committee queried the projected costs for the remediation of the land used for the provision of the Nightingale Hospital. The Director of Estates explained that discussions would take place with the Department of Health and Community Services during July 2020 to ascertain how long the hospital might be needed, and that the outcome of those discussions would have a direct impact on the cost of the eventual remediation of the land.

With reference to the C&AG's Report on the Use of Enforcement Powers in April 2020, the Committee asked the Acting Director General how he would ensure there were more explicit processes to manage conflicts of interest within his department. The Acting Director General acknowledged that there was a perceived conflict of interest between regulatory and operational functions within the department, although the processes governing planning and regulation were transparent and publicly available. He advised that the plans to strengthen protocols and ways of working had been slowed due to the Covid-19 outbreak, with resources being diverted to respond to the pandemic. He stated that a new organisational model would be established by the end of 2020. The Acting Director General further sought to reassure the Committee that, at present, internal protocols were already in place and regular meetings were held with the Attorney General to ensure proper procedures were being followed. He agreed that staff training in relation to ethics and conflicts of interest should be ongoing.

The Committee thanked the Acting Director General and Director of Estates for their attendance and advised that it would send written questions of clarification to them following today's meeting. It also requested their attendance at a public hearing on 29th June 2020.

CT

5. Date of Next Meeting

The Committee noted its next meeting would be held at 1pm on 15th June 2020 in private and via videoconference.

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Public Accounts Committee

Record of Meeting

Meeting held by video conference

Date: 15th June 2020

Present	Senator Sarah Ferguson, Chair Connétable John Le Bailly, Vice-Chair Deputy Inna Gardiner Deputy Rowland Huelin Mr Adrian Lane Ms Moz Scott Mr Tim Rogers
Apologies	
In attendance	Lynn Pamment, Comptroller and Auditor General (C&AG) Caro Tomlinson, Committee and Panel Officer

Agenda matter	Action
1. Minutes The Committee approved the minutes of the meeting held on 1st June 2020.	
2. Audit Plan The Committee received a verbal update from the C&AG on her work programme. It noted that the project specification for the C&AG's planned review on the Government's response to the Covid-19 pandemic had been published on the Jersey Audit Office website. It noted that it would receive an Executive Response to the C&AG's Report on the States of Jersey Development Company by 24th July 2020. The C&AG advised that two reports had been circulated in draft form to stakeholders, namely 'Handling Complaints' and 'Corporate Reporting', and that fieldwork had commenced on two further reviews, 'Anti-Corruption Arrangements' and 'Management Information in Education'.	
3. C&AG Code of Audit Practice The Committee received a slide presentation from the C&AG on her proposed changes to the Code of Audit Practice and her plans to consult on those changes. It noted that the revised Code would include clearer statements on responsibilities of public bodies and a provision for allowing the C&AG to issue guidance to auditors appointed by the C&AG, to which the auditors must have regard. The Code would also specify an audit quality framework and expand on provisions about the work of the C&AG prior to issuing a report on the States of Jersey annual accounts. The C&AG advised that some legislative changes would be necessary if the Code of Audit Practice were to be approved, including the codification of inclusion of the Jersey Dental Scheme into the States Accounts, and the establishment of a consistent framework for the entities reporting to the (external) auditors appointed by the C&AG.	

<p>The Committee agreed to send members' comments on the proposed Code to the Committee and Panel Officer by 2nd July 2020, so that a formal response from the Committee could be collated and presented to the C&AG before 9th July 2020.</p>	<p>CT</p>
<p>4. Code of Conduct for Lay Members</p> <p>The Committee gave further consideration to a draft Code of Conduct for Lay Members, prepared by the States Greffe, and recalled that its purpose was to establish the standards expected from those who are appointed by the States Assembly to serve the public of Jersey as a lay-members (that is, non-elected members) of the PAC. Having discussed the wording in the draft Code in paragraphs relating to political activity, social media, conflicts of interest and miscellaneous responsibilities, the Committee agreed it would offer suggestions for alternative wording to the States Greffe.</p> <p>The Committee agreed that a form of wording acceptable to lay members should be submitted to the Committee and Panel Officer by Monday 23rd June 2020, to circulate to the Committee for approval at its next meeting.</p>	<p>CT</p>
<p>5. States Annual Report and Accounts 2019</p> <p>The Committee considered a letter dated 28th May 2020, from the Chief Executive, including an appendix containing a 'lessons learned' report on faster closing of the States Accounts 2019. The Committee noted that the Chief Executive had responded to several follow up questions sent to him after the public hearing of 11th May 2020.</p> <p>The Committee further noted a confidential Report on the revised forecast of States income from taxation and duties for Spring 2020 from the Treasury and Exchequer, dated May 2020.</p> <p>The Committee requested the Committee and Panel Officer to draft a Comments paper on the States Annual Report and Accounts 2019, referencing matters contained in the Treasury paper and the letter from the Chief Executive, for consideration at its next meeting.</p>	<p>CT</p>
<p>6. Review of Estate Management</p> <p>The Committee recalled the terms of reference and scope of its Estate Management Review and considered whether they should be amended to incorporate elements of the Government's response to the Covid-19 outbreak. The Committee agreed that, given that there had been a delay in gathering information, it should conclude the Estate Management review with a follow-up report by December 2020, which should include specific reference to recommendations made in the C&AG's Report on the States of Jersey Development Company (June 2020). It also agreed further briefings or public hearings should be arranged with the Chief Executive and Acting Director General, Growth, Housing, Environment Department (GHE) on 13th July and 7th September 2020.</p> <p>The Committee noted it was expecting the Acting Director GHE to respond to its written questions of 17th June 2020, by 26th June 2020. The Committee went on to consider a draft question plan for the public hearing of 29th June 2020, and agreed to send amendments to the Committee and Panel Officer as soon as possible.</p>	<p>CT</p>
<p>6. Former C&AG's Thinkpiece Report</p> <p>The Committee gave further consideration to the former C&AG's legacy report of December 2019 and recalled it had presented the Executive Response to the Report</p>	

<p>along with comments of the Greffier of the States and its own comments, to the States Assembly on 27th February 2020.</p> <p>The Committee expressed interest in undertaking a further review, to include a public call for evidence, on governance matters raised in the Thinkpiece Report. However, it determined to await the C&AG's forthcoming Report on Handling Complaints and subsequent Executive Response before giving further consideration to the nature and scope of such a review.</p>	<p>CT</p>
<p>7. PAC Work Programme</p> <p>The Committee approved a work programme for the remainder of 2020.</p>	<p>CT</p>
<p>5. Date of Next Meeting</p> <p>The Committee noted its next meeting would be held by videoconference on 29th June at 1pm, and would include a public hearing with the Acting Director, GHE at 2pm.</p>	<p>CT</p>

Public Accounts Committee

Record of Meeting

Meeting held by video conference

Date: 29th June 2020

Present	Senator Sarah Ferguson, Chair Connétable John Le Bailly, Vice-Chair Deputy Inna Gardiner Deputy Rowland Huelin Mr Adrian Lane Ms Moz Scott Mr Tim Rogers
Apologies	
In attendance	Item 4 only: Andrew Scate, Acting Director General of Growth, Housing and Environment Tim Daniels, Director of Estates, Property Division Lynn Pamment, Comptroller and Auditor General (C&AG) Caro Tomlinson, Committee and Panel Officer Theo Stone, Research and Project Officer

Agenda matter	Action
1. Minutes The Committee approved the minutes of the meeting held on 15th June 2020.	
2. Audit Plan The Committee received a short verbal update from the C&AG on her work programme and noted it would receive a more detailed briefing at its meeting of 13th July 2020.	
3. Draft Code of Conduct for Lay Members The Committee, having noted that the suggestions for a form of wording acceptable to lay members had led to substantial redrafting of the draft Code of Conduct, agreed that it should not have further involvement in the Code's development. It agreed to refer the matter back to the States Greffe, which could then refer it to the Privileges and Procedures Committee if deemed appropriate.	CT
4. Public Hearing on Estate Management The Committee welcomed the Acting Director General of Growth, Housing and Environment and the Director of Estates, Property Division, to a public hearing by videoconference. It noted the hearing would be streamed live to the public and a transcript produced. Following the public hearing, the Committee agreed to request estimates of loss of revenue to the Growth, Housing Environment Department as a result of the impact of Covid-19. It also agreed to request data that was not provided during the public hearing. It noted that the Director of Estates' response to questions previously sent by	

<p>the PAC had not been received in time to consider before the hearing. The Committee agreed that further written follow-up questions for the witnesses would be sent by Friday 3rd July 2020, with a reminder that it would expect a timely response.</p>	CT
<p>5. Former C&AG's Thinkpiece Report</p> <p>The Committee gave further consideration to the former C&AG's legacy report of December 2019 and recalled it had presented the Executive Response to the Report along with comments of the Greffier of the States and its own comments, to the States Assembly on 27th February 2020.</p> <p>The Committee expressed interest in undertaking a further review, to include a public call for evidence, on governance matters raised in the Thinkpiece Report. However, it determined to await the C&AG's forthcoming Report on Handling Complaints and subsequent Executive Response before giving further consideration to the nature and scope of such a review.</p>	CT
<p>6. Confidential Council of Ministers (CoM) background papers</p> <p>The Committee noted the following confidential items which had been discussed at the CoM meeting of 10th June 2020:</p> <ul style="list-style-type: none"> • papers on the Island Plan Review • paper on rebalancing the (Government) budget • papers on the most recent Government Financial Report 	
<p>7. States Annual Report and Accounts 2019</p> <p>The Committee agreed that a draft comments paper on the States Annual Report and Accounts 2019, would be better presented as a short report with findings and recommendations attached to it. It agreed that the draft report should be prior to its meeting of 13th July 2020, for further consideration at that meeting</p>	CT
<p>8. PAC Work Programme</p> <p>The Committee approved a work programme for the remainder of 2020.</p>	CT
<p>9. Date of Next Meeting</p> <p>The Committee noted that its next meeting would be held by videoconference on 13th July 2020 at 1pm.</p>	CT

Public Accounts Committee

Record of Meeting

Meeting held by video conference

Date: 7th September 2020

Present	Senator Sarah Ferguson, Chair Connétable John Le Bailly, Vice-Chair Deputy Inna Gardiner Deputy Rowland Huelin (Item 2 only) Mr Adrian Lane (AL) Ms Moz Scott (MS) Mr Tim Rogers (TR)
Apologies	
In attendance	Item 4 only: Andrew Scate, Acting Director General of Growth, Housing and Environment (DG) Lynn Pamment, Comptroller and Auditor General (C&AG) Caro Tomlinson, Committee and Panel Officer (CT) Theo Stone, Research and Project Officer (TS)

Agenda matter	Action
1. Minutes The Committee approved the minutes of the meeting held on 7th and 27th July 2020.	
2. Resignation of Deputy Huelin from Public Accounts Committee Deputy Huelin announced that he would be resigning from the Committee in order to facilitate his appointment to the position of Assistant Chief Minister. The Committee thanked Deputy Huelin for his work and agreed to recruit a member of the States Assembly to replace him. The Chair agreed to send out a short email to all Members asking for applications to join.	CT
3. Audit Plan The Committee received a verbal update from the C&AG on her work programme for the remainder of 2020.	
4. PAC Review of States Annual Report and Accounts 2019 The PAC received the Executive Response to their Report on States Annual Report and Accounts 2019.	CT
5. Briefing on the Updated Target Operating Model for GHE The Committee welcomed the Acting Director General (DG) of Growth, Housing and Environment (GHE) to a private briefing on the updated target operating model (TOM) for GHE. This briefing was held in private in accordance with the Freedom of Information	

(Jersey) Law 2011 (as amended) under Qualified Exemption Article 35.	
<p>6. C&AG Report on Handling and Learning From Complaints</p> <p>The Committee received a draft comments paper on the Executive Response to the C&AG's report on Handling and Learning from Complaints, and noted that the Chair of the States of Jersey Complaints Board had been contacted to submit their views on the report.</p> <p>It was agreed that the comments paper would be redrafted to account for the views of the Chair of the States of Jersey Complaints Board, with a new Comments Paper to be circulated before the next meeting.</p>	CT
<p>7. Quarterly Hearing with the Chief Executive, 21st September 2020</p> <p>The Committee received a draft question plan for its Quarterly Hearing with the Chief Executive and discussed suitable topics to raise during the Hearing.</p> <p>The Committee noted that the Recommendations Tracker requested by the PAC should be received on the 11th September, but that the Performance Appraisal for the Chief Executive would not be received until the end of September. The Committee agreed to remove this area of questioning from the Question Plan.</p> <p>The Committee requested that written questions be sent to the Chief Executive following the meeting in order to cover areas that will not be included in the Question Plan. .</p> <p>Mr. Rogers requested that his dissent from the Committee decision to hold a public hearing with the Chief Executive, be recorded. He considered it should be postponed until such time as the PAC had viewed the data, output and outcomes (including goals and performance appraisal) about the Chief Executive's role and progress with the government change programme and the efficient and effective provision of public services.</p>	TS
<p>8. Review of Estate Management</p> <p>The Committee noted submissions from Les Amis and Andium Homes, alongside a letter from the Minister for Infrastructure regarding the presentation of R.87/2020 (lease of 4 Edward Place, St. Helier). The Committee further received the confidential Executive Summary of the Internal Audit Report for Growth, Housing and Environment and the Chief Internal Auditor's accompanying comments and agreed to submit questions to the Chief Executive based on the information contained therein.</p>	CT, TS
<p>9. Aims of the PAC</p> <p>The PAC expressed interest in an away-day in order to improve its teambuilding and collaborative skills, and requested Officers to contact potential facilitators for this training. The Chair further requested that recommendations from Members for improving the Committee's output be sent to herself and CT.</p>	CT, TS
<p>10. Next Meeting</p> <p>The Committee noted that its next meeting would be held by videoconference on 21st September at 1pm, with their Quarterly Hearing with the Chief Executive to begin at 2pm.</p>	CT

Public Accounts Committee

Record of Meeting

Meeting held by video conference

Date: 21st September 2020

Present	Connétable John Le Bailly, Vice-Chair (Acting Chair) Deputy Inna Gardiner (IG) Mr Adrian Lane (AL) Ms Moz Scott (MS)
Apologies	Senator Sarah Ferguson, Chair Mr Tim Rogers
In attendance	Lynn Pamment, Comptroller and Auditor General (C&AG) Caro Tomlinson, Committee and Panel Officer (CT) Theo Stone, Research and Project Officer (TS)

Agenda matter	Action
1. Minutes The Committee approved the minutes of the meeting held on 7th September 2020. Ms Scott asked to record that the PAC had received a request from the Chief Executive to clarify and amend his wording in the transcript of his previous Quarterly Hearing with the Committee on 27 July 2020, however it would not be so amended and the unedited transcript would stand as a true record.	
2. Declaration of Interests Ms Scott raised an interest in her membership of the Statistics Users' Group.	
3. Membership of the PAC The Committee noted that the Connétable of St Mary would be serving in the capacity of Acting Chair until further notice. The Committee noted that three potential candidates had expressed an interest in joining the PAC to fill the States Member vacancy created by the departure of Deputy Huelin. The Committee agreed it should undertake a simple process to decide which candidate should be invited to join, namely a discussion about which qualities of each candidate complemented the current members' skill set and reflected the core values of the PAC. The Committee agreed to continue this discussion at its next meeting.	CT, TS
4. Audit Plan The Committee received a verbal update from the C&AG on her work programme for the remainder of 2020 and 2021.	
5. Review of Estate Management The Committee received submissions from Rouge Bouillion School and Victoria College Preparatory School.	
6. C&AG Report on Handling and Learning From Complaints	

<p>The Committee received a draft comments paper on the Executive Response to the C&AG's report on Handling and Learning from Complaints, and agreed to make minor amendments to it before publication.</p>	<p>CT</p>
<p>7. Quarterly Hearing with the Chief Executive, 21st September 2020</p> <p>The Committee noted the receipt of a Recommendations Tracker set against the recommendations made by the C&AG in her reports.</p> <p>The Committee received the draft question plan from Officers that was intended for the postponed public hearing with the Chief Executive, and agreed to holding a 'brainstorming' session at its next meeting in order to improve the lines of questioning presented and establish a consensus on which themes to focus on.</p> <p>The Panel approved a letter to the Chief Executive containing written questions on areas including his performance appraisal for 2020.</p>	<p>CT, TS</p>
<p>8. Public Finances Manual</p> <p>The Committee noted a letter from the Treasurer of the States, dated 18th September 2020, informing them of a series of minor changes that are scheduled to be made to the Public Finances Manual. The Committee was pleased to note that several of the proposed changes served to clarify the distinction between the terms, 'States of Jersey' and 'Government of Jersey'.</p>	<p>CT</p>
<p>8. PAC Away Day</p> <p>The Committee received a verbal update on the progress made in organising an Away Day for Committee Members.</p>	<p>CT, TS</p>
<p>10. Next Meeting</p> <p>The Committee noted that its next meeting would be a 'hybrid' meeting, attended in person by members but via videoconference by the C&AG, at 1pm in Le Capelain Room.</p>	

Public Accounts Committee

Record of Meeting

Date: 5th October 2020

Present	Connétable John Le Bailly, Vice-Chair (Acting Chair) Deputy Inna Gardiner Mr Adrian Lane Ms Moz Scott Mr Tim Rogers
Apologies	Senator Sarah Ferguson, Chair
In attendance	Lynn Pamment, Comptroller and Auditor General Caro Tomlinson, Committee and Panel Officer Theo Stone, Research and Project Officer

Agenda matter	Action
1. Minutes	
The Committee approved the minutes of the meeting held on 5th October 2020.	
2. Workshop Session	
The Committee held a private workshopping session to develop the prioritisation of its work programme.	
The session was held in private in accordance with the Freedom of Information (Jersey) Law 2011 (as amended) under Qualified Exemption Article 35.	
3. Membership of the PAC	
Noting the Chair's intention to attend the PAC's meeting on 19th October 2020, the Committee agreed to delay its decision on selecting a new member until this date.	
4. PAC Away Day	
The Committee received a verbal update from officers on the progress made in organising an Away Day, and agreed to make a decision on its facilitation at its next meeting.	CT, TS
5. Next Meeting	
The Committee noted that its next meeting will be held on 19th October 2020 at 1pm in the Le Capelain Room.	

Public Accounts Committee

Record of Meeting

Date: 19th October 2020

Present	Connétable John Le Bailly, Vice-Chair (Acting Chair), JLB Deputy Inna Gardiner, IG Mr Adrian Lane, AL Ms Moz Scott, MS Mr Tim Rogers, TR
Apologies	Senator Sarah Ferguson, Chair
In attendance	Lynn Pamment, Comptroller and Auditor General, CT Caro Tomlinson, Committee and Panel Officer, C&AG Theo Stone, Research and Project Officer

Agenda matter	Action
1. Minutes	
The Committee approved the minutes of the meeting held on 5th October 2020.	
2. Declaration of Interests	
AL noted a change in employment and declared a potential conflict of interest should the APC choose to undertake a review of States financing.	
2. Audit Plan	
The Committee received a verbal update from the C&AG on her work programme for the remainder of 2020.	
3. Membership of the PAC	
<p>The PAC noted a letter from the Chair, Senator Ferguson, announcing her resignation as Chair of the Panel, which would be officially announced on Tuesday 20th October 2020 during the States Assembly. It was confirmed by Officers that the Bailiff had indicated his approval to appoint a new Chair on the same day in order to facilitate an immediate handover. IG announced to the Committee her intention to run for Chair, with the other members wishing her luck.</p> <p>It was explained that, under Standing Order 133 (8) (c), once the casual vacancy of the office of Chair of the PAC has been filled, all existing memberships of the PAC cease, and that the new Chair will have the authority to select new States and Lay Members through an application and interview process. This would be advertised following the appointment of a new Chair by the States Assembly.</p> <p>The expected timescale is for States Members to be appointed on the 3rd November, and Lay Members on the 17th. The Committee noted that this is likely to make their planned Quarterly Hearing with the Chief Executive unfeasible.</p> <p>The Committee were informed by Officer that, once the new Chair is appointed, they would be removed from all PAC-related digital platforms and asked to remove evidence of their membership of PAC from external areas. AL noted an</p>	

<p>infrastructure recommendation on the management of the Committee concerning the centrality of the Chair's role, and MS recommended a continuity plan for future PAC rollovers.</p> <p>AL requested that his acceptance to oblige and destroy data following the end of his tenure as a member of the PAC be minuted.</p> <p>CT agreed to send out an email notifying PAC of the appointment of the new Chair and the immediate ceasing of their membership once the States Assembly has made the appointment.</p>	
<p>4. Legacy Report</p> <p>The Committee agreed to compose a legacy report, outlining the work undertaken between June 2018 and October 2020, and to advise the new Committee on any matters the current PAC deem relevant. MS and IG both noted their intention to give input to the Legacy Report.</p> <p>AL inquired about the possibility of including key issues that the PAC had encountered during their tenure as Findings and Recommendations, which was seconded by MS. MS recommended including a section focusing on Inducting future Member's, and how to undertake certain tasks.</p> <p>AL further noted the success of the PAC in influencing the creation of the Government of Jersey's Recommendations Tracker, and requested that this be included in the Report. AL further recommended that the emphasis should be given on PAC's role in pushing the government on making improvements.</p> <p>MS noted the reputation of the PAC in the Chief Executive's Performance Appraisal, and suggested that there would be a need for the new PAC to improve its working partnerships with the Executive, and that Information Management, KPIs and the "value of numbers" should be highlighted as a key theme for the future committee, whilst noting that the Committee shouldn't be prescriptive of its successor's workload.</p> <p>The C&AG was questioned on the development of a Member's Code of Conduct, and was informed that this was being developed by PPC.</p> <p>MS further requested the inclusion of a section focusing on the work of the C&AG and how it adds value. The C&AG noted that she valued the input from PAC, and saw the working relationship as comprising of three points:</p> <ul style="list-style-type: none"> • Receiving reports from the C&AG and analysing their content; • Working together to find valuable recommendations and findings; and • Working together to reinforce the reports of the C&AG. <p>The C&AG recommended that the comments made during the meeting could be split into comments for the legacy report and comments for induction, with some not needing to necessarily be in either one or the other.</p> <p>JLB noted PAC's perception as a 'benchmark' for transparency and accountability, and noted the need for this to continue.</p> <p>TR noted the need for the Committee to understand its own errors in working over its tenure.</p>	<p>CT, TS</p>

<p>CT noted the Committee's request to include a discussion of the Brainstorming session held on 5th October 2020, and agreed to circulate a draft copy of the Legacy Report by Wednesday 21st July 2020.</p>	<p>CT, TS</p>
<p>5. Estate Management</p> <p>It was agreed that areas of Estate Management should be included as part of the Legacy Report, with an interim report to be published on the work conducted to date. CT confirmed that the existing committee would be presented in the Estate Management review, with a disclosure on their progress at the time of the Committee's falling.</p>	<p>CT, TS</p>
<p>6. Next Meeting</p> <p>JLB thanked members for their time on the Committee and the C&AG for her input and work on behalf of the Chair, and noted his intention to support IG to become the next Chair. Members wished IG luck in her bid for Chair and wished the C&AG luck on completing her audit plan. Members also thanked CT for her work as their Officer.</p> <p>The Committee noted that the succeeding Public Accounts Committee would hold its inaugural meeting on 2nd November 2020 at 1pm in the Le Capelain Room.</p>	

Public Accounts Committee

Record of Meeting

Meeting held by video conference

Date: 30th November 2020

Present	Deputy Inna Gardiner (Chair) Connétable Karen Shenton-Stone (Vice-Chair) Connétable Richard Vibert Deputy Jess Perchard Dr Helen Miles Mr Adrian Lane Mr Graeme Phipps
In attendance	Lynn Pamment, Comptroller and Auditor General (C&AG) Caro Tomlinson, Committee and Panel Officer Theo Stone, Research and Project Officer

Agenda matter	Action
1. Appointment of non-elected (Lay) members The Committee noted that earlier today, the States Assembly had approved the appointment of three lay members to the Committee, in accordance with Standing Orders (124) which relates to the notice process and time period for nominations, and (131), which allows for equal numbers of States and non-States members. It welcomed back Mr Adrian Lane (who had served with the former PAC) and two new members, Dr Miles and Mr Phipps. The Committee noted that the report accompanying the nominations also included the Code of Conduct for Lay Members of the PAC, approved by the Scrutiny Liaison Panel on 25th November 2020. The Code was expected to be appended to an updated Scrutiny and Public Accounts Committee Proceedings: Code of Practice in due course.	CT/TS
2. Induction of the PAC The Committee recalled its informal meeting of 16 November 2020 which included presentations from the Chair and the C&AG regarding the remit and work of the PAC and their expected work programme. The Committee also received links to the C&AG's reports including the previous C&AG's report 'Governance: A Thinkpiece'.	
3. Former PAC Legacy Report The Committee noted the former PAC's 'Legacy report' would be presented to the States Assembly on 1st December 2020 and would be published shortly thereafter.	
4. Responsibilities of the Chief Executive The Committee recalled that, during its informal meeting on 16th November 2020, it noted a copy of the public statement from the States Employment Board, together with a published letter from the Chief Executive to the Chief Minister announcing his intention to step down. The PAC Chair advised that she would write to the	

<p>Attorney General seeking advice as to the responsibilities and accountability of the Chief Executive Officer, in particular, as a Principle Accountable Officer and in relation to the PAC. A response was expected by 4th December 2020.</p> <p>The Committee further noted that the Chair of the PAC had written to the States Employment Board on 19th November 2020 to request a confidential, unredacted copy of the Chief Executive's contract, and SEB minutes in order to understand fully his remit and the terms on which he was to step down. The Committee noted a further letter of 26th November 2020, requesting SEB to be mindful of the agreed Executive Response to the former C&AG's Report on Utilisation of Compromise Agreements (Follow Up report 2016) when considering the termination of Mr Parker's contract.</p>	<p>CT/TS</p>
<p>5. CSSP and PAC workstreams</p> <p>The Committee recalled that the Chair had undertaken to meet with the Chair of the Corporate Services Scrutiny Panel (CSSP) to discuss the terms of reference for both Panels with particular regard for scrutinising the Chief Executive's roles and responsibilities. The Chair advised that the PAC would scrutinise investigations into performance and accountability, the 'pay off' and other terms of the Chief Executive's departure, whereas CSSP would look into potential amendments to the States of Jersey employment law incorporating the appointment of CEOs and investigate the Chief Minister's role in holding the Chief Executive accountable to him.</p> <p>The Committee also noted that the PAC and CSSP officers would regularly exchange information and updates to facilitate this understanding.</p>	<p>CT/TS</p>
<p>6. Quarterly Public Hearing with Chief Executive</p> <p>The Committee amended and approved a question plan on succession planning, Estate Management and Performance Management for the forthcoming public hearing with the Chief Executive and other senior officers on 7th December 2020 at 3:30-5pm.</p>	
<p>7. Recommendations Tracker</p> <p>The Committee recalled it had discussed requesting a briefing from the Chief of Staff and other senior Government officers on the Recommendations Tracker to take place in January 2021, with a focus on the quality of information flowing through the Tracker, and how the information was utilised for performance management. The Committee noted this private briefing had been confirmed for 18th January 2021.</p>	<p>CT/TS</p>
<p>8. Use of Advisors</p> <p>The Committee recalled that during its informal meeting on 16th November 2020 the Chair had commented on the very high calibre of candidates who had applied to become lay members of the PAC. She advised the Committee that she was seeking to formulate, with the help of the Greffe, an open and transparent process by which to recruit unpaid local advisors with professional backgrounds to provide specialist advice on issues including Estate Management, Healthcare, and Information Technology, when undertaking reviews where such specialist knowledge would be required.</p>	<p>CT/TS</p>
<p>9. PAC Away Day</p> <p>The Committee recalled that at its informal meeting of 16th November 2020, it had agreed to an 'Away Day' to improve the Committee's teamworking, facilitated by</p>	

<p>an external consultant, on 10th December 2020. The Committee noted the funding for this exercise had been approved by the Scrutiny Liaison Committee on 19th November 2020 and that the Connetable of St Martin had kindly offered the use of St Martin's Parish Hall in order for those attending in person to abide by social distancing guidelines or regulations.</p> <p>The Committee agreed that the away day should focus on ways of working and communication techniques, both between the Committee members and with stakeholders such as Government Officers and the public. The Committee further agreed to focus on the key themes of performance management, procurement, and estate management.</p>	CT/TS
<p>8. PAC work programme</p> <p>The Committee approved a schedule of future PAC meeting dates for the remainder of 2020 and for 2021, including Quarterly Public Hearings with the Chief Executive on 7th December 2020 and 1st February 2021. Following its agreement to focus on the key themes of performance management, procurement, and estate management, it noted that private briefings from senior officers with responsibility in these areas would be incorporated into PAC meetings from January to April 2021. It agreed that it would invite individual Directors General to discuss which public performance measurements they are responsible for, and how they intend to work to achieve them at subsequent meetings.</p>	CT/TS
<p>8. Unconscious Bias Training</p> <p>The Committee recalled that, during its informal meeting on 16th November 2020, Deputy Perchard had asked whether training on 'unconscious biases' would be provided to Members, with the Committee agreeing to discuss this at their next meeting. The Committee noted that States members were due to receive such training in person on 26th January 2021 or via videoconferencing on 27th January 2021.</p>	CT/TS
<p>9. Next Meeting</p> <p>The Committee noted that its next meeting would be held on 7th December at 2:30pm and would incorporate a public hearing with the Chief Executive at 3:30-5pm.</p>	

Public Accounts Committee

Record of Meeting

Meeting held by video conference

Date: 7th December 2020

Present	Deputy Inna Gardiner (Chair) Connétable Karen Shenton-Stone (Vice-Chair) Connétable John Le Maistre Connétable Richard Vibert Dr Helen Miles Mr Adrian Lane Mr Graeme Phipps
In attendance	Lynn Pamment, Comptroller and Auditor General (C&AG) Andrew Harris, Committee and Panel Officer Theo Stone, Research and Project Officer Item 1 only: Charlie Parker, Chief Executive Catherine Madden, Chief of Staff

Agenda matter	Action
1. Quarterly Hearing with the Chief Executive The Committee welcomed the Chief Executive and Chief of Staff to a public hearing by videoconference. It noted the hearing would be streamed live to the public and a transcript provided. Following the public hearing, the Committee agreed to write to the Chief Executive and submit a series of additional questions to follow up on issues raised during the hearing regarding Estate Management and Succession Planning.	TS
2. Next Meeting The Committee agreed to schedule a meeting that would be held by videoconference on 10th December 2020 at 12pm.	

Public Accounts Committee

Record of Meeting

Meeting held by video conference

Date: 10th December 2020

Present	Deputy Inna Gardiner (Chair) Connétable Karen Shenton-Stone (Vice-Chair) Connétable John Le Maistre Dr Helen Miles Mr Adrian Lane Mr Graeme Phipps
Apologies	Connétable Richard Vibert Lynn Pamment, Comptroller and Auditor General
In attendance	Caro Tomlinson, Committee and Panel Officer Theo Stone, Research and Project Officer

Agenda matter	Action
1. Questions to Respective Officers The Committee discussed the evidence received during their Quarterly Hearing with the Chief Executive on Monday 7 December 2020. The Committee agreed to submit follow-up questions by email to the Chief Executive; the States Employment Board; Acting Director of Infrastructure, Housing & Environment Andrew Scate; and to the Director General for Justice and Home Affairs Julian Blazeby.	CT/TS
2. Next Meeting The Committee noted that its next meeting would be held on Monday 11th January 2021 at 1pm by videoconference, subject to changes in the Covid-19 restrictions.	