



| States Assembly

Public Accounts Committee

Records of Meetings

2024

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

Signed

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Chair
Deputy Inna Gardiner

États de Jersey



L's États d'Jèrri

Public Accounts Committee

Record of Meeting

Date: 27th March 2024

Present	Deputy Inna Gardiner, Chair Deputy Kristina Moore, Member [via Microsoft Teams Items 1 –7 only] Deputy Karen Wilson Deputy Raluca Kovacs, Member Deputy David Warr, Member Philip Taylor, Lay-Member Graeme Phipps, Lay-Member [via Microsoft Teams]
In attendance	Lynn Pamment, Comptroller and Auditor General Helen Thompson, Deputy Comptroller and Auditor General Vijay Khakhria, Proposed Lay Member [via Microsoft Teams] Glen Kehoe, Proposed Lay Member Katherine De Carteret, Committee and Panel Officer Joseph Brannigan. Research and Project Officer

Agenda matter	Action
<p>1. Introduction and Declarations of Conflicts</p> <p>The Chair welcomed Members to the first meeting of the PAC and after a round of introductions.</p> <p>Committee were asked by the Chair to note the declaration of interest's section in the Scrutiny and Public Accounts Committee Proceedings Code of Practice and consider declaring any relevant interests. Chair noted regular declarations made by the Committee.</p> <p>Deputy Inna Gardiner: as per public record & as previous role as Minister for Children and Education responsible for budget in 2022 and 2023 for the review of those accounts.</p> <p>Deputy Karen Wilson as per public record. Development of new healthcare facilities as part of project board, some service developments e.g. cannabis. Has joined Connétable of St Clement residents committee – may draw on states funded services.</p> <p>Deputy Raluca Kovacs as per public record declarations. Chairing community activities – will revisit.</p> <p>Deputy Kristina Moore as per public record – set objectives for CEO in role as previous Chief Minister and previous role as chair of SEB.</p> <p>Deputy David Warr as per public record declarations. Ex housing Minister.</p>	

<p>Philip Taylor was presently the chair of the Jersey College for Girls Foundation which gave grants. He was also the Chair of Jersey Trees for Life which occasionally received small grants from Government.</p> <p>Graeme Phipps: Chair of the Jersey Climate Forum.</p>	
<p>2. Procedural and Administrative Matters</p> <p>The committee considered and made decisions, regarding the following:</p> <ul style="list-style-type: none"> • (Vice-Chair) Chair nominated Kristina Moore. Approved In absence of Chair and Vice Chair – Karen Wilson. Approved It was decided that Deputy Raluca Kovacs would lead the review on Annual report and accounts, with Lay Members. • Day and time of regular meetings the committee agreed to hold meetings on Wednesdays 12.30 – 3.30 pm. • Oral and written evidence. The committee discussed the procedures around oral and written evidence. • Individual matters PAC is not to consider these for areas of review. 	JJB
<p>3. Working Practices</p> <p>The PAC considered and agreed the Committee’s future working practices, including consideration of Committee communication. The PAC agreed to use Microsoft Teams as primary way of communication. The PAC also agreed to share by email duplicate document through email at the start until all members have access to Microsoft Teams. PAC also looked at conduct of meetings.</p> <p>The PAC noted the Code of Practice for Scrutiny Panels and the PAC and Code of Conduct for Lay Members of the PAC.</p>	JJB
<p>4. Comptroller and Auditor General Update</p> <p>The PAC received an update from the Comptroller and Auditor General (C&AG) in relation to her audit plan for 2024. The C&AG explained to the new PAC the current work programme for the year and how it is updated. The C&AG informed the PAC that a number of reports have already been published this year Electronic Patient Record, Annual Reporting and the Use of Consultants.</p> <p>The C&AG also informed the PAC to expect two reports in the next quarter Tackling Fraud and Error Phase 2 and Jersey Performance Framework. The C&AG also informed the PAC that they are looking into the annual reporting of public bodies that have produced annual reports. They will look at transparency, assessment tool and issue a best practice guide.</p> <p>The C&AG informed the PAC of the Key findings and recommendations of the Use of Consultants. The PAC discussed the report and agreed to look at the Government response and possible follow up depending on response.</p>	JJB
<p>5. Annual Reporting</p> <p>The PAC noted a draft comments paper in relation to the Executive Response to the C&AG report ‘Annual Reporting’. The PAC discussed the draft comments and agreed to publish the comments paper.</p>	KdC

<p>6. Handling and Learning from Complaints – Follow up</p> <p>The PAC noted and discussed the Executive Response, associated comments to the C&AG report ‘Handling and Learning from Complaints – Follow Up’ and a draft comments paper.</p> <p>The PAC noted that a letter had been drafted to the Chief Executive to follow up on the concerns it had identified within the Comments paper, however, it agreed that it would not proceed with the letter and conduct a full follow up later in the year. The PAC tasked Officers to incorporate the PAC concerns into the comments paper. The PAC agreed to publish the comments paper Executive Response once the comments paper was updated.</p>	<p>KdC</p>
<p>7. Government Response to COVID-19 Pandemic: Economic, Social and Health Related Recovery</p> <p>The PAC noted the Executive Response and a draft comments paper in relation to the C&AG report ‘Government Response to COVID-19 Pandemic: Economic, Social and Health Related Recovery’.</p> <p>The PAC discussed the draft comments and agreed to make minor changes to the comments paper and tasked Officers to make the changes. The PAC agreed to publish the comments paper Executive Response once the comments paper was updated.</p> <p>The PAC noted that all of the recommendations are expected to be delivered by December 2024 the PAC agreed to follow up in 2025 on the implementation.</p>	<p>KdC</p>
<p>8. Mid-Term Reflections</p> <p>The PAC noted and discussed the Executive Response to the C&AG report ‘Mid-Term Reflections and agreed to publish the executive response without any additional comments.</p>	<p>KdC</p>
<p>9. Major and strategic projects</p> <p>The PAC noted the Executive Response to the C&AG report ‘Major and Strategic Projects, Including Capital Projects’ and agreed to publish the executive response without any additional comments.</p>	<p>KdC</p>
<p>10. Electronic Patient Record</p> <p>The PAC noted the executive response to the C&AG report ‘Electronic Patient Records’ and agreed to discuss any further comments or actions at the PAC next meeting.</p>	<p>KdC</p>
<p>11. Report for Performance Management – Follow Up</p> <p>The PAC noted the final draft report of the previous PAC’s review of Performance Management – Follow up. The PAC tasked Officers to publish the report and associated news release.</p>	<p>KdC</p>
<p>12. Future Meetings</p> <p>The PAC noted that the Committee’s first full scheduled meeting would take place at 12:00pm on Wednesday 24th April 2024 in the Blampied Room, States Building. The PAC noted that this meeting would also be a training session.</p>	<p>JJB</p>

Public Accounts Committee

Record of Meeting

Date: 24th April 2024

Present	Deputy Inna Gardiner, Chair Deputy Kristina Moore, Member Deputy Karen Wilson, Member Deputy Raluca Kovacs, Member Deputy David Warr, Member Philip Taylor, Lay-Member Graeme Phipps, Lay-Member Vijay Khakhria, Proposed Lay Member Glen Kehoe, Proposed Lay Member
In attendance	Lynn Pamment, Comptroller and Auditor General Helen Thompson, Deputy Comptroller and Auditor General Andy Harris, Committee and Panel Officer Joseph Brannigan, Research and Project Officer Howard Le Cornu, Resolution Centre [item 8 only] Abigail Le Chevalier, Resolution Centre [item 8 only]

Agenda matter	Action
<p>1. Records of Meetings</p> <p>The PAC noted and approved the record of the meeting held on 27th March 2024, subject to minor amendments. The Officer advised that the amendments would be made.</p>	AH/JB
<p>2. Appointment of Lay Members</p> <p>The PAC noted the appointment of Glen Kehoe and Vijay Khakhria as Lay Members of the PAC at the States Assembly sitting on 16th April 2024. The PAC welcomed them both to the Committee.</p>	
<p>3. Conflicts of Interest</p> <p>Glen Kehoe noted that he was a member of the Geospatial Board which provided assistance to Government in identifying solutions for Geo-mapping in respect of IT programmes and solutions. It was noted, however, that this work was not charged for and was done on a voluntary basis.</p> <p>Vijay Khakhria noted that he did not currently have any conflicts of interest in relation to his role on the PAC.</p>	
<p>4. Comptroller and Auditor General Update</p> <p>The PAC received a presentation from the Comptroller and Auditor General (C&AG) in relation to the progress made in the audit plan for 2024. The following updates were noted:</p> <ul style="list-style-type: none"> Commissioning of Services – it was noted that the fieldwork had been completed on this review and that the report was currently in drafting. 	

<ul style="list-style-type: none"> • Critical Infrastructure Resilience – this report was currently in the draft reporting stage, and it was intended for the report to be presented during May 2024. • Oversight of Arm’s Length Bodies – fieldwork had been completed on the review and it was currently in the report drafting stage. • Tackling Fraud and Error Phase 2 – the phase two fieldwork for this review was commencing and a project specification had been published. • Jersey Performance Framework – Fieldwork had commenced on this review and a project specification had been published. • Annual Reporting – fieldwork had also commenced on this review and a project specification had been published. A self-assessment tool had also been issued in January 2024. <p>The C&AG then provided the PAC with a presentation outlining the analysis of her Annual Report of Findings 2023. This focussed on the summary of work that had been undertaken by the Jersey Audit Office, as well as an analysis of the main themes of recommendations made in 2023. The C&AG then explained the movement of open recommendations from C&AG reports in 2023, alongside the categories that these recommendations fell into.</p>	
<p>5. Electronic Patient Record</p> <p>The PAC noted the Executive Response that had been provided by Government to the C&AG report ‘Electronic Patient Records’. The PAC agreed that it wished to make comments in relation to the response and tasked the Officers to draft these and circulate to the Chair for final approval.</p>	<p>AH / JB</p>
<p>6. Report for Performance Management – Follow Up</p> <p>The PAC recalled that it had presented the report of its predecessor, ‘Performance Management – Follow up’ on Thursday 28th March 2024. It was noted that the Executive Response to the report was due on Tuesday 28th May 2024.</p>	
<p>7. Briefing – States Annual Report and Accounts 2023</p> <p>The PAC noted that it had arranged private briefings on the afternoon of Thursday 2nd May 2024 in relation to the Annual Report and Accounts 2023. It was noted that the PAC would first meet with Mazars (auditors of the States of Jersey Accounts) and follow on from a briefing from Government Officials.</p> <p>It was noted that, as the accounts pertained to 2023, the Chair and three Members of the PAC held a potential conflict of interest having held Ministerial roles during this period. It was, therefore, agreed that Deputy Kovacs would act as the lead member on any review of the Annual Report and Accounts, with other Members assessing any potential conflicts in questioning as the review progressed.</p>	
<p>8. Training</p> <p>The PAC welcomed Howard Le Cornu and Abigail Le Chevalier from the Resolution Centre for a training session to assist it in identifying its key priorities for the remainder of its term of office.</p>	
<p>9. Work Programme</p> <p>The PAC agreed that it would defer discussion of this item until the following meeting in order to factor in the outcomes of the training session that had taken place with the Resolution Centre.</p>	<p>AH</p>

10. Future Meetings	
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The PAC noted that its next scheduled meeting was due to take place at 12:00pm on Wednesday 15 th May in the Blampied Room, States Building.	
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Public Accounts Committee

Record of Meeting

Date: 2nd May 2024

Present	Deputy Inna Gardiner, Chair Deputy Kristina Moore, Member Deputy Karen Wilson, Member [items 1 and 2 only] Deputy Raluca Kovacs, Member Deputy David Warr, Member Graeme Phipps, Lay-Member Glen Kehoe, Proposed Lay Member [via Microsoft Teams]
Apologies	Vijay Khakhria, Proposed Lay Member Philip Taylor, Lay-Member
In attendance	Helen Thompson, Deputy Comptroller and Auditor General Mark Kirkham, Mazars [item 1 only] Gavin Barker, Mazars [item 1 only] Nicola Hallas, Mazars [item 1 only] Richard Bell, Treasurer of the States [item 3 only] Andrew Hacquoil, Group Director, Strategic Finance [item 3 only] Elaine Miller, Minister for Treasury and Resources [item 3 only] Andrew Metcalfe, Associate Director of Planning and Performance [item 3 only] Hannah Layer, Head of Group Reporting [item 3 only] Jason Whitfield, Chief Information Officer [item 3 only] Jonathan Corfe, Senior Strategy Officer, Insight [item 3 only] Andy Harris, Committee and Panel Officer Joseph Brannigan, Research and Project Officer

Agenda matter	Action
<p>1. Briefing from Mazars, External Auditors of the States of Jersey Group Accounts, re States Annual Report and Accounts 2023</p> <p>The PAC received Mark Kirkham, Gavin Barker, Mazars and Nicola Hallas, from Mazars (External Auditors of the States of Jersey Group Accounts) for a private briefing in relation to their audit of the States of Jersey Annual Report and Accounts 2023. The record of this meeting was classified as exempt in accordance with the Freedom of Information (Jersey) Law 2011 (as amended) under Qualified Exemption Article 34.</p>	
<p>2. Electronic Patient Records</p> <p>The PAC noted draft comments in relation to the Executive Response to the Comptroller and Auditor General's (C&AG) report 'Electronic Patient Records'. The PAC discussed the comments and agreed additional points for inclusion. The Officer advised that this would be updated and circulated for final approval in due course. The PAC also agreed that it would include the points raised within a news release to be circulated to the media in respect of the PAC's formation and work programme priorities for its term of office.</p>	AH

3. Briefing from Government of Jersey on States Annual Report and Accounts 2023	
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<p>The PAC received Richard Bell, Treasurer of the States, Andrew Hacquoil, Group Director, Strategic Finance, Elaine Miller, Minister for Treasury and Resources, Andrew Metcalfe, Associate Director of Planning and Performance, Hannah Layer, Head of Group Reporting, Jason Whitfield, Chief Information Officer and Jonathan Corfe, Senior Strategy Officer, Insight for a private briefing in relation to the States Annual Report and Accounts 2023. The record of this meeting was classified as exempt in accordance with the Freedom of Information (Jersey) Law 2011 (as amended) under Qualified Exemption Article 36(a).</p>	
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Public Accounts Committee

Record of Meeting

Date: 15th May 2024

Present	Deputy Inna Gardiner, Chair Deputy Kristina Moore, Vice-Chair Deputy Karen Wilson, Member [items 1 and 2 only] Deputy Raluca Kovacs, Member Deputy David Warr, Member Graeme Phipps, Lay-Member Glen Kehoe, Lay Member Vijay Khakhria, Lay Member Philip Taylor, Lay-Member
In attendance	Kate Faragher, Consultant -Facilitator and Coach, Bespoke Skills [Item 8 only] Lynn Pamment, Comptroller and Auditor General Helen Thompson, Deputy Comptroller and Auditor General Andy Harris, Committee and Panel Officer Joseph Brannigan, Research and Project Officer [Items 1 to 7 only]

Agenda matter	Action
<p>1. Records of Meetings</p> <p>The PAC noted and approved the records of meetings held on 27th March, 24th April and 2nd May 2024.</p>	AH/JB
<p>2. Conflicts of Interest</p> <p>The PAC did not note any new Conflicts of Interest.</p>	
<p>3. Comptroller and Auditor General update</p> <p>The PAC received an update from the Comptroller and Auditor General in respect of her audit plan for 2024. It was agreed that, given the time constraints within the meeting, the PAC would receive a further update from the C&AG on her ongoing work programme at its next scheduled meeting on 5th June 2024.</p>	
<p>4. Electronic Patient Records</p> <p>The PAC noted the presentation of its comments paper regarding the Executive Response to the C&AG report 'Electronic Patient Records. It was agreed that the PAC would send a follow up letter to the Interim Chief Executive Officer (CEO) to request a response to the issues highlighted in its comments.</p>	
<p>5. Use of Consultants – Follow up Executive Response</p> <p>The PAC noted and discussed the Executive Response to the C&AG report 'Use of Consultants – Follow up'. The PAC identified areas of concern that it wished to raise and agreed it would produce comments to present alongside the response. The PAC tasked Officers to draft comments so that it could approve them for presentation following its next scheduled meeting on 5th June 2024.</p>	AH

15.05.2024

<p>6. States Annual Report and Accounts Review 2023</p> <p>The PAC discussed and agreed the Terms of Reference for the proposed review into the States of Jersey Annual Report and Accounts 2023. The PAC also discussed and approved the scoping document in respect of the review. It was noted that these would be sent to the Scrutiny Liaison Committee (SLC) for approval, after which it was intended for the review to be launched on Friday 17th May 2024.</p> <p>The PAC noted that the Government had yet to provide copies of the Internal Audit Opinion and Auditors report on Internal IT controls and requested that this be followed up as a matter of priority. The PAC noted that it was due to hold a public hearing with the Treasurer of the States and the Interim CEO on Wednesday 5th June 2024. The PAC discussed a draft question plan and discussed topic areas that the PAC wished to include for the hearing. Officers advised that these would be updated and circulated in due course.</p> <p>The PAC noted that it wished to arrange a further hearing with the Chief Officer for Health and Community Services (HCS) and the Treasurer of the States to discuss the health-related overspend within the 2023 accounts. Officers advised that a date would be identified, and a meeting request circulated in due course.</p> <p>The PAC noted that the Chair, Vice-Chair and Deputies Wilson and Warr had all held Ministerial positions during 2023 and, therefore, Deputy Raluca Kovacs would act as lead member for the review. It was agreed that the Members who had held Ministerial positions would not participate in the hearings for the review in the interest of openness and transparency.</p>	<p>AH/JB</p>
<p>7. Quarterly Recommendations Tracker</p> <p>The PAC noted the Quarter One Recommendations Tracker update report and agreed to review it at its next scheduled meeting. The PAC also tasked Officers to arrange a hearing with the Interim CEO for September 2024 to discuss the implementation of recommendations on the tracker arising from Quarter Two 2024. It was also noted that the Interim CEO had agreed to provide the PAC with the quarterly update reports by the end of the month, following the quarter end.</p>	<p>AH/JB</p>
<p>8. Training</p> <p>The PAC received Kate Faragher, a training coach and facilitator from Bespoke Skills Ltd. between 1:30pm and 4pm for a training session on effective questioning skills for the newly elected PAC Members and Non-Elected Members.</p> <p>The PAC also noted proposed details of a visit to Westminster to meet with and observe its counterpart PAC. It was advised that the provisional dates for this trip would be 3rd and 4th July 2024. Officers advised that further details of the trip would be circulated in due course.</p>	
<p>9. Work Programme</p> <p>The PAC noted its current work programme for 2024 and agreed it would discuss this further at its next scheduled meeting on 5th June 2024.</p>	
<p>10. Future Meetings</p> <p>The PAC noted that its next scheduled meeting was due to take place at 12:30pm on Wednesday 5th June 2024 in the Blampied Room, States Building.</p>	

Public Accounts Committee

Record of Meeting

Date: 5th June 2024

Present	Deputy Inna Gardiner, Chair Deputy Kristina Moore, Vice-Chair [Items 1 – 2 and 4 – 13] Deputy Raluca Kovacs, Member Deputy David Warr, Member [Items 1 – 2 and 4 – 13] Graeme Phipps, Lay-Member Vijay Khakhria, Lay Member Philip Taylor, Lay-Member
Apologies	Deputy Karen Wilson, Member Glen Kehoe, Lay Member
In attendance	Lynn Pamment, Comptroller and Auditor General Helen Thompson, Deputy Comptroller and Auditor General Richard Bell, Treasurer of the States [item 3 only] Andrew Metcalfe, Associate Director of Strategic Planning and Performance, Cabinet Office [item 3 only] Jason Whitfield, Chief Information Officer, Cabinet Office [item 3 only] Hannah Layer, Group Reporting Director, Treasury and Exchequer [item 3 only] Andy Harris, Committee and Panel Officer Joseph Brannigan, Research and Project Officer Charlotte Curry, Communications Officer [item 3 only]

Agenda matter	Action
1. Records of Meetings The PAC noted and approved the record of the meeting held on 15th May 2024.	AH/JB
2. Conflicts of Interest The PAC did not note any new Conflicts of Interest.	
3. Public Hearing – States Annual Report and Accounts 2023 Review The PAC received the Treasurer of the States and officers for a public hearing at 2pm in relation to the PAC’s review of the Annual Report and Accounts 2023. The proceedings were webcast live and a recording was made so that a transcript could be produced.	
4. Comptroller and Auditor General update The PAC received an update from the Comptroller and Auditor General in respect of her audit plan for 2024. The following updates were noted: <ul style="list-style-type: none"> Commissioning of Services – it was noted that the report was currently in drafting. 	

<ul style="list-style-type: none"> • Critical Infrastructure Resilience – it was noted that this report was published on 3rd of June 2024. • Oversight of Arm’s Length Bodies – it was noted that this report was currently in the drafting stage. • Tackling Fraud and Error Phase 2 – the phase two fieldwork for this review was commencing and a project specification had been published. • Jersey Performance Framework – Fieldwork had commenced on this review and a project specification had been published. • Annual Reporting – fieldwork had also commenced on this review and a project specification had been published. A self-assessment tool had also been issued in January 2024. <p>The C&AG provided the PAC with a presentation outlining the findings from the Jersey Audit Office Annual Report 2023. The C&AG provided analysis of the Jersey Audit Office’s (JAO) performance compared to comparable Audit Offices, as well as an analysis of the costs of the organisation for 2023.</p> <p>The C&AG outlined the findings from the JAO Transparency Report 2023. This outlined how the JAO was organised to meet the responsibilities of the C&AG, as well as the quality assurance processes for the JAO, and the quality monitoring results for 2023.</p> <p>The C&AG explained the financial statements of audit quality and the feedback received. The C&AG then explained the percentage of audit recommendations accepted for action compared to other comparable Audit Offices.</p>	
<p>5. Electronic Patient Records</p> <p>The PAC noted a letter from the Acting Chief Executive in response to questions raised within the comments published alongside the Executive Response to the Electronic Patient Records report. The PAC noted the response and agreed it would conduct further follow up during August 2024 when it was anticipated a prioritisation of Modernisation and Digital Programmes would be completed.</p>	
<p>6. Use of Consultants – Follow up Executive Response</p> <p>The PAC discussed and approved draft Comments in respect of the Executive Response to the C&AG report ‘Use of Consultants – Follow Up and asked Officers to publish these as soon as possible.</p>	<p>AH</p>
<p>7. Performance Management – Follow up - Executive Response</p> <p>The PAC noted the Executive Response to the Comptroller and Auditor General report on performance management – follow up and agreed to review at its next meeting.</p>	
<p>8. States Annual Report and Accounts Review 2023</p> <p>The PAC noted the draft question plan in respect of the public hearing with the Chief Officer for Health and Community Services scheduled for 3rd July 2024 and agreed to review at its next meeting.</p> <p>The PAC noted the written questions to be sent out by the PAC in relation to a public hearing for the States Annual Report and Accounts 2023 Review. The PAC noted the letters to be sent out by the PAC to individual departments regarding the Annual Report and Accounts 2023. The PAC was advised that responses to the questions were due on Monday 17th June 2024.</p>	

<p>9. Procurement by the Government of Jersey</p> <p>The PAC noted and discussed a draft Scoping Document and Terms of Reference for the PAC's proposed review of Procurement by the Government of Jersey. The PAC agreed to approve the documents once Officers had made minor changes to the documents.</p>	<p>AH</p>
<p>10. Quarterly Recommendations Tracker</p> <p>The PAC noted and discussed the Quarter One Recommendations Tracker update report and agreed to review further at its next scheduled meeting.</p>	
<p>11. Work Programme</p> <p>The PAC noted its current work programme for 2024 and agreed it would discuss this further at its next scheduled meeting on 19th June 2024.</p>	
<p>12. Future Meetings</p> <p>The PAC noted that its next scheduled meeting was due to take place at 12:30pm on Wednesday 19th June 2024 in the Blampied Room, States Building.</p>	