

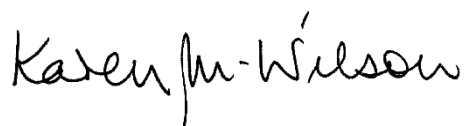
Public Accounts Committee

Records of Meetings

2026

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

Signed



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Chair
Deputy Karen Wilson

États de Jersey



L's États d'Jèrri

Public Accounts Committee

Record of Meeting

Date: 15th September 2026

Present	Deputy Karen Wilson, Chair Deputy Lee Carpenter, Member Deputy Victoria Li, Member [online] Robert Duncombe, Lay Member Clive Heal, Lay Member Mark Oliver, Lay Member
Apologies	Connétable Marcus Troy, Member
In attendance	Lynn Pamment, Comptroller & Auditor General, Jersey Audit Office Helen Thompson, Deputy Comptroller & Auditor General, Jersey Audit Office Nikita Hall, Principal Committee and Panel Officer Alexander Lake, Committee and Panel Officer Henry Horton, Research and Project Officer

Agenda matter	Action
1. Comptroller and Auditor General Briefing and Induction As part of its induction programme, the Committee received an introductory briefing from the Comptroller and Auditor General (C&AG) on the role and functions of the Jersey Audit Office (JAO). The briefing provided an overview of: • The role and responsibilities of the JAO and the C&AG; • The JAO's audit plan; • The ways in which the C&AG and the Public Accounts Committee work together to support effective scrutiny and public accountability; • Key existing accountability mechanisms; and • The tracking of recommendations. The briefing was held in private in accordance with the Freedom of Information Law 2011 (as amended) under Absolute Exemption Article 26 and a detailed private file note was taken.	
2. Next Meeting The Committee noted that its induction briefing was completed and that its inaugural meeting was scheduled for Monday 28th September 2026 at 13:00 in the Le Capelain Room of the States Building.	

Public Accounts Committee

Record of Meeting

Date: 28th September 2026

Present	Deputy Karen Wilson, Chair Connétable Marcus Troy, Vice Chair Deputy Lee Carpenter, Member Deputy Victoria Li, Member Robert Duncombe, Lay Member Clive Heal, Lay Member Mark Oliver, Lay Member
In attendance	Lynn Pamment, Comptroller & Auditor General, Jersey Audit Office Nikita Hall, Principal Committee and Panel Officer Alexander Lake, Committee and Panel Officer Henry Horton, Research and Project Officer Lauren Sanders, Communications Officer

Agenda matter	Action
1. Procedural and Administrative Matters Following requests for nominations to the role of Committee Vice Chair as required under Standing Orders (SO) [S.O. 131(3)], Connétable Marcus Troy was appointed Vice Chair of the Committee. The Committee considered a proposed meeting schedule for the remainder of 2026 and agreed that meetings would be held on Wednesday afternoons from 1.00pm to 4.00pm. The Committee noted and discussed how its working practices aligned to the Codes of Practice (CoP) for Scrutiny Proceedings, CoP for Engagement between Scrutiny and the Executive and SO and agreed the administration of its work in accordance with those. In particular, the Committee noted under SO [SO.134(7)] that the public may observe a meeting of or hearing conducted by the PAC, unless the PAC decides otherwise. It was agreed that the Committee would deliberate in private (meetings), noting that the approved record of the meeting would be made publicly available. It was further agreed that the Committee would take evidence in public (hearings). The Committee also noted the arrangements for briefing oral witnesses and the approach for managing written evidence under the CoP for Scrutiny Proceedings [CoP, para 73] to ensure open access to information, that data protection legislation was adhered to [CoP, para 74] and noted the arrangements for publication of submissions on the States Assembly website [CoP, para 75]. The Committee also noted and discussed the appropriate handling of individual matters and agreed that it would not consider individual matters as areas for review in line with the CoP for Scrutiny Proceedings [CoP, para 47].	

2. Declarations and Conflicts of Interest The Committee noted the declarations and conflicts of interest section of the CoP for Scrutiny Proceedings (CoP, para 49). No declarations were made by Members in respect of the agenda items being discussed that day. However, it was agreed that a standing agenda item for declaring interests be included on all Committee meeting agendas moving forward. It was also noted that future opportunities to declare potential declarations and conflicts of interest would be possible, particularly when scoping and undertaking Scrutiny reviews. Lay Member, Mark Oliver, declared that he served as a Commissioner of Appeal for Taxes and therefore had occasional interaction with Revenue Jersey.	
3. Working Practices The Committee noted the working practices for Scrutiny Committees in accordance with the CoP for Scrutiny Proceedings and Engagement with the Executive as well as the role of the Committee and Panel Officer. The Committee agreed that the default would be for all its scheduled Committee meetings, any public meetings (public hearings) and private meetings (briefings) to be held in person. However, the Committee noted the option for hybrid meetings with the ability to join virtually via Microsoft Teams if required. The Committee noted and agreed that its meetings and briefings would be transcribed via Microsoft Teams and that the transcription would be available on Microsoft Teams for up to 21 days in accordance with the organisation's corporate data retention policy for Microsoft Teams. It was noted that the transcription would be used to inform the drafting of the formal records of meetings and file notes. After noting potential Freedom of Information (FOI) considerations, Officers advised that further clarity and guidance on retention schedules would be sent to the Committee. The Committee agreed that the dedicated Microsoft Teams channels would be used to administer the work of the Committee including the distribution of correspondence and documentation. The Committee noted that certain documentation would also be shared in confidence in that way, including Ministerial Decisions and Council of Ministers Papers where relevant, and in such circumstances confidential information should not be shared outside of the Committee. The Committee further agreed that the agenda for each meeting also be forwarded via email when distributed. The Committee agreed that, by default, documentation would not be printed unless specifically requested or required as a reasonable adjustment for any Member of the Committee.	AL
4. Scrutiny Member Training The Committee noted that the Scrutiny Liaison Committee (SLC) was considering wider training opportunities and that details would be provided to the Committee in due course. The Committee also noted and discussed a skills audit being developed by the SLC, which would be shared with Committees for Members' self-assessment of skills gaps in order that targeted training could be arranged for Members as required. The Committee noted that questioning skills training was being developed and that a visit to the House of Commons and London Assembly was being considered for the first quarter of 2027. The Committee noted Members' eligibility to undertake online courses through the Commonwealth Parliamentary Association (CPA) Parliamentary Academy.	AL AL HH

The Committee agreed to keep future training requirements under review.	
5. Interim COVID-19 Follow Up Review – Executive Response The Committee noted the Executive Response to its report [P.A.C.2/2026] ‘Interim COVID-19 Follow-Up’. The Committee agreed that it would present comments alongside the Executive Response and tasked Officers to draft comments reflecting the discussion.	AL
6. Fire and Rescue Service Review – Executive Response The Committee noted the Executive Response to the C&AG report [R.36/2026] ‘Fire and Rescue Service’. The Committee agreed to publish the Executive Response and defer consideration of any further comments until a later date.	AL
7. Insurance Follow Up Review – Executive Response The Committee noted the Executive Response to the C&AG report [R.66/2026] ‘Insurance Follow-Up’. The Committee agreed to publish the Executive Response.	AL
8. Critical Infrastructure Resilience – Cyber Security Review – Executive Response The Committee noted that the Executive Response to the C&AG report [R.78/2026] ‘Critical Infrastructure Resilience – Cyber Security’ had been provided directly to the C&AG on a confidential basis due to the nature and sensitivity of the recommendations. The Committee agreed that it would receive a private briefing from the C&AG at a later date.	AL/HH
9. Revenue Jersey – Executive Response The noted the Executive Response to the C&AG report [R.116/2026] ‘Revenue Jersey’. The Committee agreed to publish the Executive Response and defer consideration of any further comments until it had received the briefing proposed by Government in respect of Recommendation 8. The Committee requested that Officers arrange this briefing.	AL
10. Sustainable Healthcare Funding Review – Executive Response The Committee noted that the Executive Response to the C&AG report [R.126/2026] ‘Sustainable Healthcare Funding’ was due on Friday 2nd October 2026.	
11. Work Programme The Committee noted the legacy report [P.A.C.3/2026] and expressed its appreciation for the work and contributions of the previous Public Accounts Committee. The Committee discussed its forthcoming reviews and agreed that further consideration would be needed in order to establish its ongoing work programme. Upon discussion, the Committee agreed the following areas of interest that would be explored in the first instance: • Capital expenditure	

• Benefits realisation • Performance measurement and reporting • Project prioritisation • Risk management • Procurement and contract management • Major projects and programme delivery • Digital transformation and IT expenditure • Service delivery • Workforce planning and resourcing	AL/HH
12. States Annual Report and Accounts 2025 Review The Committee noted and discussed a draft Scoping Document and Terms of Reference for its proposed review of the States Annual Report and Accounts 2025. The Committee agreed these documents and requested that these be shared with the Scrutiny Liaison Committee for approval.	AL
13. British Islands and Mediterranean Regional (BIMR) Conference 2026 The Committee noted key takeaways from the Chair's attendance at the British Islands and Mediterranean Region (BIMR) Public Accounts Committee Conference. The Committee noted opportunities for future engagement and knowledge sharing with Public Accounts Committees from other jurisdictions.	
14. Continuous Improvement The Committee noted the importance of focused scrutiny, member development and officer support.	
15. Future Meetings The Committee noted that its next scheduled meeting would take place on 14th October 2026.	