



JERSEY DATA PROTECTION AUTHORITY (JDPA)

Audit 2023

**Meeting No. 28 of the JDPA Held at 5 Castle Street, St Helier, Jersey, JE2 3BT
on 27 March 2024, 16:17 – 16:44 (The Meeting)**

MINUTES

Attendees:

JDPA Members (collectively The Authority):

Jacob Kohnstamm (JK) – JDPA Chair (via video conference call)
Stephen Bolinger (SB) – (via video conference call)
Paul Breitbarth (PB) – (via video conference call)
Elizabeth Denham (ED) – (via video conference call)
Helen Hatton (HH) – (via video conference call)
Paul Routier (PR) – (via video conference call)
Paul Vane (PV) – Information Commissioner (non-voting)

Invitees:

Anne King (AK) – Operations Director, JOIC
Christine Walwyn – Co-Opted Accountant to ARC (via video conference call)

Apologies:

Gailina Liew (GL)

JDPA Secretary:

Angela Marshall (AM)

1.0 Call to Order

The Chair called The Meeting to order.

APPROVAL

The Meeting Agenda was **Approved** by the Authority.

Business of the Meeting

Introductions

The Chair opened the Meeting, welcomed the Attendees and introductions took place.

1.1 Declarations of Interest

The Chair asked the Meeting Attendees if there were any new Declarations of Interest to note with it being confirmed that there were no new Declarations of Interest.

2.0 Items for Review

2.1 Financial Audit 2023: Presenting the Financial Audit 2023 Report and Findings

HH as Chair of the Audit and Risk Committee (ARC) explained to the Meeting that there was a requirement for the JDPA to undergo an external financial audit on an annual basis. It was noted that Baker Tilly, Jersey, Channel Islands Limited of PO Box 437, 1st Floor Kensington Chambers, 46/50 Kensington Place, St Helier, Jersey, JE4 OZE is the appointed External Auditor to the JDPA (Baker Tilly, External Auditor).

Baker Tilly, External Auditor had carried out the JDPA External Audit 2023 and a financial reporting framework had been applied that is applicable to Jersey Law and the United Kingdom Accounting Standards, including Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland Section 1A (the External Audit 2023).

HH went on to explain that the business of the Meeting was to review the findings of the External Audit 2023 and consider the JDPA Audited Financial Statements For The Year Ended 31 December 2024.

CW presented to the Meeting a copy of the JDPA Audit Findings Report For The Year Ended 31 December 2023 from Baker Tilly, External Auditor (the ISA 260 Report) and gave a summary of same.

CW explained that the External Audit 2023 had progressed smoothly and no material issues had been raised.

CW went on to note that the External Audit 2023 had made a recommendation that the Authority demonstrate IT controls and oversight at Authority level along with a formalisation of policies and procedures governing IT.

PV confirmed that in accordance with delegation powers as set out in law, the Authority had delegated the responsibility of IT controls and oversight to the Information Commissioner and there are already measures in place covering these matters. Going forward, the Authority requested that the Information Commissioner report on IT controls and oversight in the quarterly report which will be reviewed at Authority Meetings accordingly.

ACTION: PV to report on IT controls and oversight in the Information Commissioner's quarterly report which will be reviewed at Authority Meetings accordingly.

3.0 Items For Approval

3.1 To Approve the JDPA Audited Financial Statements For The Year Ended 31 December 2023, the Jersey Office of the Information Commissioner Annual Report 2023, the Letter of Representations – 31 December 2023 and Delegation of Sign Off.

JDPA Financial Statements For The Year Ended 31 December 2023: HH presented to the Meeting the draft JDPA Audited Financial Statements For The Year Ended 31 December 2023 and review of same took place.

Based on the External Audit 2023 findings, ARC is recommending the JDPA Audited Financial Statements For The Year Ended 31 December 2023 to the Authority for approval on condition that no material changes are made to the financial figures, that it is in order to correct non material errors and that sign off will take place at a later date (estimated to be 18 April 2024) and will coincide with the sign off of the JDPA Annual Report 2023 and sign off of the Letter of Representation - 31 December 2023.

APPROVAL: The JDPA Audited Financial Statements For The Year Ended 31 December 2023 were approved by the Authority on condition that that no material changes are made to the financial figures, that it is in order to correct non material errors, that sign off will take place at a later date (estimated to be 18 April 2024) to coincide with the sign off of the JDPA Annual Report 2023 and sign off of the Letter of Representations - 31 December 2023.



Jersey Office of the Information Commissioner Annual Report 2023: HH reminded the Meeting that the draft Jersey Office of The Information Commissioner Annual Report 2023 (the Annual Report 2023) had previously been circulated to the Authority for review with the content being agreed and sign off to take place at a later date (estimated to be 18 April 2024) on condition that no material changes are made to the content and will coincide with the sign off of the JDP A Audited Financial Statements For The Year Ended 31 December 2024 and the Letter of Representations – 31 December 2023.

Letter of Representations – 31 December 2023: HH referred the Meeting to the Letter of Representations - 31 December 2023 from the Authority to Baker Tilly, External Auditor in connection with the Annual Audit 2023 for consideration and approval by the Authority with sign off to take place at a later date (estimated to be 18 April 2024) to coincide with the sign off of the JDP A Audited Financial Statements For The Year Ended 31 December 2023 and the sign off of the Annual Report 2023.

APPROVAL: The Letter of Representations – 31 December 2023 is approved by the Authority, that sign off will take place at a later date (estimated 18 April 2024) to coincide with the sign off of the JDP A Audited Financial Statements For The Year Ended 31 December 2023 and the sign off of the Annual Report 2023.

Delegation of Sign Off: HH requested that for reasons of practicality, the Meeting consider delegating the sign off of The JDP A Audited Financial Statements For The Year Ended 31 December 2023, the Letter of Representations - 31 December 2023 and the Annual Report 2023 to the Information Commissioner on behalf of the Authority.

APPROVAL: The Authority Approved the delegation of sign off of The JDP A Audited Financial Statements For The Year Ended 31 December 2023, the Letter of Representations - 31 December 2023 and the Annual Report 2023 to the information Commissioner on behalf of the Authority.

4.0 Date of Next Meeting

29 May 2024 is the date scheduled for next Authority Meeting to take place.

5.0 Any Other Business

No matters were raised.

6.0 Authority In Camera Session

An Authority in camera session was not required.

The Meeting ended at 16:44



Jacob Kohnstamm
Chair
For and on Behalf of: JDP A