

**THE STATES OF DELIBERATION**  
**of the**  
**ISLAND OF GUERNSEY**

**6<sup>th</sup> November, 2018**

**Proposition No. P.2018/108**

**POLICY & RESOURCES COMMITTEE**

**THE STATES OF GUERNSEY ANNUAL BUDGET FOR 2019**

**AMENDMENT**

Proposed by: Deputy J S Merrett

Seconded by: Deputy E A Yerby

1. In proposition 42 –

- (a) delete the words in italics "*to note that the Policy & Resources Committee has approved*" and substitute in italics: "*to agree with the Policy & Resources Committee's approval of*";
- (b) after the words in italics "*[insert year]*", to add: ", and to agree that the States shall retain oversight of the Policy & Resources Committee's approval of the States of Guernsey Accounts at least until such time as those Accounts are fully IPSAS-compliant."

2. In Proposition 44,

EITHER:

- (a) to delete the words "by deleting "annually recommending"" and to substitute therefor: "by adding, after "external auditors to the States", the words "and establishing an Audit Committee to provide it with independent recommendations as to the appointment of such auditors"; and
- (b) to delete the word "from" and to substitute "in";

OR, only if propositions 2(a) and 2(b) shall have been defeated:

- (c) to delete the word "recommending".

3. To insert, after Proposition 44, the following:

"44A. To direct the Policy & Resources Committee to recommend to the States, at the earliest opportunity, the establishment, constitution and terms of reference of an Audit Committee which shall advise the Policy & Resources Committee on the appointment of external auditors."

#### **Explanatory Note**

This amendment aims to ensure that an appropriate level of governance remains around the appointment of external auditors and the approval of the States' Accounts.