

# ONCHAN DISTRICT COMMISSIONERS

*Hawthorn Villa,  
79 Main Road, Onchan.*

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## ORDINARY MEETING

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*11<sup>th</sup> December 2025*

Sir/Madam

You are hereby summoned to attend an **ORDINARY Meeting of the Authority** to be held in the Boardroom at **HAWTHORN VILLA, 79 MAIN ROAD, ONCHAN** to transact the undernoted business on:

**Monday 15<sup>th</sup> December 2025**

**7:00 pm - Board Meeting**

which will be followed by a meeting of the Board sitting **IN COMMITTEE**. Items on this agenda marked **(P)** will be considered in private, and correspondence is circulated separately.

Please note that the minutes referred to in the agenda have yet to be confirmed by the Authority as a true and correct record of proceedings at the various meetings, and will be published after ratification.

Yours faithfully



**R PHILLIPS**  
**CHIEF EXECUTIVE/CLERK**

## AGENDA

*The order of business at every meeting of the Authority shall be in accordance with that laid down in Standing Order No. 17 or by a resolution duly moved and seconded and passed on a motion which shall be moved and put without discussion.*

*Chief Executive/Clerk to provide emergency evacuation procedure for Hawthorn Villa at the commencement of the Meeting.*

**1. To choose a person to preside if the Chair and Vice-Chair be absent:**

None.

**2. Declarations of Interest of Members and Officers (in accordance with Standing Order 18):**

None.

**3. To deal with any business required by statute to be done before any other business:**

None.

**4. To approve as a correct record and sign the Minutes of the:**

4.1 Minutes of the Ordinary Meeting held on Monday 1<sup>st</sup> December 2025 (Appendix 4.1)

4.2 (P) Minutes of the Extra Ordinary Meeting held on Monday 24<sup>th</sup> November 2025 (Appendix 4.2)

**5. To dispose of any relevant business arising from such minutes if not referred to in the Minutes of any Special Committee:**

None.

**6. To dispose of any relevant business adjourned from a previous meeting:**

None.

**7. To deal with any business expressly required by statute to be done:**

None.

**8. To consider any planning decisions/communications from the Department of Infrastructure Planning Committee:**

8.1 Plans for Consideration

(Appendix 8.1)

|     | PA Reference  | Applicant/Address                                     | Return Date                    |
|-----|---------------|---|--------------------------------|
| (a) | PA 25/91035/B | Mr & Mrs T Cretney - 15 Summerhill Road               | 19 <sup>th</sup> December 2025 |
| (b) | PA 25/91038/C | Mr K A Logan - 113 Royal Avenue                       | 19 <sup>th</sup> December 2025 |
| (c) | PA 25/91070/B | Mr B Challis - 6 Sandringham Drive                    | 26 <sup>th</sup> December 2025 |
| (d) | PA 25/91047/B | Miss J Bury - 46 Banks Howe                           | 2 <sup>nd</sup> January 2026   |
| (e) | PA 25/91095/B | Mr & Mrs D Metcalfe - 72 Birch Hill Crescent          | 2 <sup>nd</sup> January 2026   |
| (f) | PA 25/91087/B | Mr & Mrs T Allen - Holme Lodge<br>85 King Edward Road | 2 <sup>nd</sup> January 2026   |

**9. Finance and General Purposes:**

None.

**10. Consideration of any Reports from the Clerk or other Officer:**

- |             |   |                        |
|-------------|---|------------------------|
| <b>10.1</b> | Onchan Stadium – Drainage Improvements  | <i>(Appendix 10.1)</i> |
| <b>10.2</b> | Elections (Keys and Local Authorities) (Amendment) Regulations 2026 – Public Consultation | <i>(Appendix 10.2)</i> |

**11. Consideration of any relevant correspondence (already circulated unless indicated):**

- |             |  |                        |
|-------------|--|------------------------|
| <b>11.1</b> | Sea Cliff Road – Lack of Street Lighting           | <i>(Appendix 11.1)</i> |
| <b>11.2</b> | 2026/27 Public Sector Rents and Allowances         | <i>(Appendix 11.2)</i> |
| <b>11.3</b> | Eastern Civic Amenity Site – Plasterboard Disposal | <i>(Appendix 11.3)</i> |
| <b>11.4</b> | Public Audit Bill – Consultation                   | <i>(Appendix 11.4)</i> |

**12. To answer any questions asked under Standing Order 25:**

- |             |   |                        |
|-------------|---|------------------------|
| <b>12.1</b> | Questions submitted by Commissioner Quirk | <i>(Appendix 12.1)</i> |
|-------------|---|------------------------|

**13. To answer any Motions in the order in which notice has been received:**

None.

**14. Environmental and Technical Services:**

- |             |  |                                      |
|-------------|--|--------------------------------------|
| <b>14.1</b> | Hawthorn Villa – Repairs                       | <i>(Appendix 14.1)</i>               |
| <b>14.2</b> | Onchan Pleasure Park Bumper Boats              | <i>(Appendix 14.2)</i>               |
| <b>14.3</b> | Replacement Tipper – Parks Department – Update | <i>(District Surveyor to Report)</i> |
| <b>14.4</b> | <b>(P)</b> Onchan Pleasure Park – Fencing      | <i>(Appendix 14.4)</i>               |

**15. Housing Matters:**

None.

**16. Dates for the Diary:**

| Date                           | Organisation                  | Event   | Time     |
|--------------------------------|-------------------------------|---|----------|
| 15 <sup>th</sup> December 2025 | Onchan District Commissioners | Board Meeting                                       | 7:00 pm  |
| 21 <sup>st</sup> December 2025 | St Peter's Church             | Christingle Service                                 | 11:00 am |
| 21 <sup>st</sup> December 2025 | St Peter's Church             | Nine Lessons and Carols                             | 6:30 pm  |
| 24 <sup>th</sup> December 2025 | Onchan Methodist Church       | Christmas Eve Communion                             | 7:00 pm  |
| 24 <sup>th</sup> December 2025 | St Anthony's Church           | First Mass of the Nativity<br>(Carols from 7:30 pm) | 8:00 pm  |
| 25 <sup>th</sup> December 2025 | St Anthony's Church           | Christmas Day Mass                                  | 9:30 am  |
| 25 <sup>th</sup> December 2025 | Onchan Methodist Church       | Family Service                                      | 10:00 am |

**17. Any other URGENT business as authorised by the Chair for consideration:**

## **PLANS LIST**

**Board Meeting to be held on Monday 15<sup>th</sup> December 2025**

**The Lead Member of Environmental and Technical Services and the District Surveyor have viewed the applications and recommend the following:-**

|   | <b>Applicant/Address</b>  | <b>Description</b>  |
|---|---|---|
| <b>PA 25/91035/B<br/>Return Date<br/>19/12/2025</b> | Mr Timothy & Mrs Rebecca<br>Cretney<br>15 Summerhill Road<br>Onchan<br>IM3 1NE      | Replacement of existing conservatory with single storey extension to side elevation, and erection of single storey extension to rear elevation of existing dwelling house |
|   | <b><i>For Members' Consideration</i></b>  |   |
| <b>PA 25/91038/C<br/>Return Date<br/>19/12/2025</b> | Karl Andrew Logan<br>113 Royal Avenue<br>Onchan<br>IM3 1LA                          | Change of use of first floor bedroom (Class 3.3) to hairdressing facility (Class 1.1)   |
|   | <b><i>For Members' Consideration</i></b>  |   |
| <b>PA 25/91070/B<br/>Return Date<br/>26/12/2025</b> | Mr Beau Challis<br>6 Sandringham Drive<br>Onchan<br>IM3 4HH                         | Alterations to doors and windows to front, side and rear elevations   |
|   | <b><i>Recommendation – Approval</i></b>   |   |
| <b>PA 25/91047/B<br/>Return Date<br/>02/01/2026</b> | Miss Jenny Bury<br>46 Banks Howe<br>Onchan<br>IM3 2ER                               | Conversion of existing integral double garage to bedroom and store, replacement of garage door with windows, replacement of window to left elevation with door            |
|   | <b><i>Recommendation – Approval</i></b>   |   |
| <b>PA 25/91095/B<br/>Return Date<br/>02/01/2026</b> | Mr & Mrs Daniel Metcalfe<br>72 Birch Hill Crescent<br>Onchan<br>IM3 3DA             | Erection of single storey extension to side/east elevation of existing dwelling house and widening of existing driveway   |
|   | <b><i>Recommendation – Refusal</i></b>  |   |
| <b>PA 25/91087/B<br/>Return Date<br/>02/01/2026</b> | Timothy & Victoria Allen<br>Holme Lodge<br>85 King Edward Road<br>Onchan<br>IM3 2AS | Replacement of existing first floor balcony, garage doors and application of stone cladding to ground floor front elevation   |
|   | <b><i>Recommendation – Approval</i></b>   |   |



## **REPORT**

|                                    |  |
|------------------------------------|--|
| <b>Report to:</b>                  | Board of Onchan District Commissioners |
| <b>Reporting Officer:</b>          | Chief Executive/Clerk                  |
| <b>Date of the Meeting:</b>        | 15 <sup>th</sup> December 2025         |
| <b>Subject:</b>                    | Onchan Stadium – Drainage Improvements |
| <b>Public or Private Document:</b> | Public                                 |

### **Introduction:**

Onchan Raceway Limited, a tenant of Onchan Stadium, has formally requested that the Authority consider providing funding to improve the drainage of the football pitch, which interferes with the race track.

Following site inspections, it is noted that three areas of the race track suffer from pooling of surface water from the football pitch, and there is insufficient drainage infrastructure to resolve the issue.

This report has been provided to allow the Members of the Board to consider whether they wish to provide funding to resolve the matter.

### **Previously Considered by the Board:**

Not applicable.

### **Recommendation/s or Action/s Taken:**

#### **Construction Proposals**

- **Option 1** – that the Board resolves to fund the proposed drainage improvements at Onchan Stadium within the 2026/27 financial year.
- **Option 2** – that the Board resolves to fund the proposed drainage improvements at Onchan Stadium within the current financial year, or a future financial year after 2026/27.
- **Option 3** – that the Board resolves not to fund the proposed drainage improvements at Onchan Stadium.

**Funding Proposals**

- **Option 1** – if approved, the proposed works totalling £10,000 are to be funded by making provision within a financial year budget, and as part of a rate setting consideration.
- **Option 2** – that if approved, the proposed works totalling £10,000 are to be funded from the Authority's General Reserve.

**Supporting Rationale:**

- **Tenancy agreement** – this places a responsibility on the Authority as the landlord to provide sufficient drainage.
- **Safety** – pooling surface water on the race track causes safety issues for drivers of both stock cars and go-karts.
- **Tenant income** – when the surface water issues are severe, this limits the use of the race track for some activities, which in turn can impact the tenant's income.
- **Authority income** – when the surface water issues are severe, this limits the use of the football pitch. As the tenant pays per game for the use of the pitch, when games are cancelled, this reduces the Authority's income.
- **Football pitch** – a representative from the Club has confirmed that the pooling of water on the track is caused by water that does not drain from the football pitch.

It is determined that any drainage improvements to the race track will also benefit the football pitch i.e. the placement of drainage gulleys will capture surface water from the pitch prior to it becoming an issue for the race track.

**Alternatives Considered but not Recommended:**

That the Board does not consider the request of the tenant.

**Standing Orders:****Standing Orders on the Making of Contracts**

2.0 – Invitation of Tenders and Expressions of Interest.

**Resource Impact:**

The Chief Executive/Clerk and officers within the Surveyor's Department will have to liaise with contractors and the Stadium tenants to progress any works, if funding is agreed.

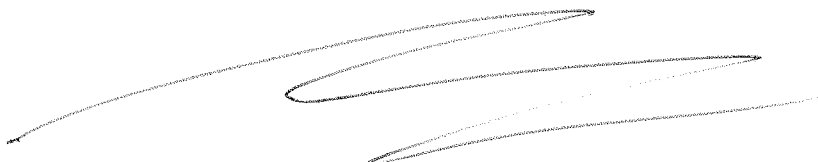
**Financial Impact:**

An estimate of £10,000 has been provided by a contractor to undertake the works.

There is currently an annual shared Commercial Properties maintenance budget that makes allowance for any planned, cyclical, and responsive repairs to all of the Authority's commercial properties; however, this is not sufficient to cover the costs of the proposed works to the Stadium.

|   |
|---|
| <b>Legal and/or Insurance Impact:</b>   |
| <p>Within the tenancy agreement under the landlord's covenants, the Authority is required to provide the following:</p> <p><i>"To be responsible for ensuring the proper drainage of the Football Pitch and that such drainage is adequate and maintained and that waste water from the Football Pitch is properly and adequately disposed of."</i></p> |
| <b>Equality Impact:</b>   |
| Not applicable.   |
| <b>Climate Change Impact:</b>   |
| Not applicable.   |
| <b>Consultation with Others:</b>  |
| <ul style="list-style-type: none"> <li>• Onchan Raceway Limited – Onchan Stadium tenant.</li> <li>• Onchan Athletic Football Club – Onchan Stadium tenant.</li> <li>• The Lead Member for Finance and General Purposes – Onchan District Commissioners.</li> </ul>  |
| <b>General Data Protection Regulations and/or Confidentiality Impact:</b>   |
| Commercial tenancies are usually considered by the Board In Private; however, this matter does not contain any commercially sensitive information, therefore, this report has been included within the In Public agenda.  |
| <b>Appendices:</b>  |
| Not applicable.   |

**For Members Consideration.**



**ROSS PHILLIPS**

**CHIEF EXECUTIVE/CLERK**





## REPORT

|                                    |   |
|------------------------------------|---|
| <b>Report to:</b>                  | Board of Onchan District Commissioners  |
| <b>Reporting Officer:</b>          | Chief Executive/Clerk   |
| <b>Date of the Meeting:</b>        | 15 <sup>th</sup> December 2025  |
| <b>Subject:</b>                    | Elections (Keys and Local Authorities) (Amendment) Regulations 2026 – Public Consultation |
| <b>Public or Private Document:</b> | Public  |

### **Introduction:**

The Cabinet Office has published a public consultation regarding the Elections (Keys and Local Authorities) (Amendment) Regulations 2026.

The consultation is due to close on 12<sup>th</sup> January 2026.

### **Previously Considered by the Board:**

Not applicable.

### **Recommendation/s or Action/s Taken:**

- **Option 1** – that the matter be deferred until the Ordinary Meeting of the Authority due to be held on Monday 5<sup>th</sup> January 2026, to allow the Board Members time to consider their responses.
- **Option 2** – that the Board agrees to provide a consultation response based on the answers submitted by the Chief Executive/Clerk in his response dated 2<sup>nd</sup> December 2025, in his capacity as the current deputy returning officer for the Onchan's local authority elections.

### **Supporting Rationale:**

See enclosed Elections (Keys and Local Authorities) (Amendment) Regulations 2026 Public Consultation.

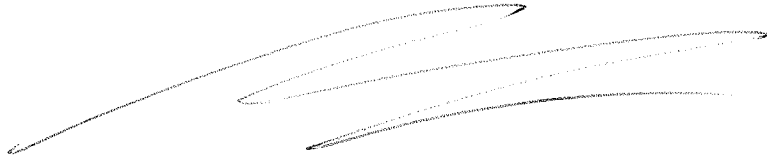
### **Alternatives Considered but not Recommended:**

That the Board does not submit a consultation response.



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| <b>Standing Orders:</b>   |
| Not applicable.   |
| <b>Resource Impact:</b>   |
| Not applicable.   |
| <b>Financial Impact:</b>  |
| Not applicable.   |
| <b>Legal and/or Insurance Impact:</b>   |
| <ul style="list-style-type: none"> <li>• The Elections (Keys and Local Authorities) (Amendment) Bill 2025.</li> <li>• The Elections (Keys) Regulations 2021.</li> <li>• The Elections (Local Authorities) Regulations 2021.</li> </ul>  |
| <b>Equality Impact:</b>   |
| The Elections (Keys and Local Authorities) (Amendment) Regulations 2026 refer to equality in relation to pre-election meetings.   |
| <b>Climate Change Impact:</b>   |
| Not applicable.   |
| <b>Consultation with Others:</b>  |
| Not applicable.   |
| <b>General Data Protection Regulations and/or Confidentiality Impact:</b>   |
| Not applicable.   |
| <b>Appendices:</b>  |
| <p>See enclosed:</p> <ul style="list-style-type: none"> <li>• Elections (Keys and Local Authorities) (Amendment) Regulations 2026 Public Consultation.</li> <li>• Chief Executive/Clerk's response to the consultation as the current deputy returning officer for Onchan local authority elections.</li> </ul> |

**For Members Consideration.**

A handwritten signature in black ink, consisting of three distinct, sweeping strokes that form a stylized, elongated shape.

**ROSS PHILLIPS**

**CHIEF EXECUTIVE/CLERK**

# Public Consultation

Elections (Keys and Local Authorities)  
(Amendment) Regulations 2026

December 2025



**Isle of Man  
Government**  
*Reliatis Ellan Vannin*

Cabinet Office

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**Public Consultation**  
**Elections (Keys and Local Authorities) Amendment Regulations 2026**

**Overview**

The Elections (Keys and Local Authorities) (Amendment) Bill 2025 (the Elections Amendment Bill) is currently being considered by the branches of Tynwald. We launched a public consultation for the Bill in December 2024 – you can read the [results of that consultation](#) online.

If the Bill is passed and receives Royal Assent, it will introduce a variety of changes to our electoral system, and we will need to update our regulations to reflect some of those changes. We are consulting on how this should happen.

Two sets of regulations will need to be updated if the Elections Amendment Bill is passed by Tynwald – regulations for House of Keys elections and regulations for local authority elections (the Elections (Keys) Regulations 2021 and the Elections (Local Authorities) Regulations 2021). We intend to update both sets of regulations at the same time with the Elections (Keys and Local Authorities) (Amendment) Regulations 2026.

If the Elections Amendment Bill is passed by Tynwald and receives Royal Assent by March 2026, the amendment regulations will be put before Tynwald for approval in April 2026.

**This consultation**

In this consultation we are asking for your views about how we should make changes to three parts of the election process: publishing candidates' declarations of relevant interests; arranging pre-election meetings; pre-verifying postal votes.

The consultation has 13 questions and should take around 15 minutes to complete.

If you would like this document in a different format (e.g. large print), please contact the Crown and Elections Team on 685201 or [elections@gov.im](mailto:elections@gov.im).

Paper copies of this consultation are available from the Cabinet Office, 3<sup>rd</sup> Floor Government Office, Bucks Road, Douglas, IM1 3PN.

The consultation will close on 12 January 2026.

**Section 1. About you**

**Q1.** Are you responding on behalf of an organisation or as part of a professional group?

- No, I am responding as an individual
- Local authority
- Deputy returning officer
- Other election official
- Member of Tynwald
- Other organisation or professional group

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## Section 2. Publication of declarations of relevant interest

Please note: this section applies to both national and local elections.

Declarations of relevant interest are statements that all election candidates must make about any interest they have which could affect (or be seen to affect) the way they may carry out their duties if elected. Examples of relevant interests include owning stocks or shares in a company, doing consultancy work, or being sponsored by a group or organisation.

The Elections Amendment Bill will allow for candidates' declarations of relevant interests to be published – this applies to candidates in House of Keys elections and candidates in local authority elections. Making these declarations available for voters to inspect will increase transparency in our elections by giving people more information about the candidates they can vote for.

When we consulted about the Elections Amendment Bill an overwhelming majority (92%) of people who responded said that they thought candidates' declarations of relevant interest should be published.

The Elections (Keys and Local Authorities) (Amendment) Regulations 2026 will set out when and how these declarations will be published. The draft amendment regulations say that candidates' declarations of relevant interests should be published:

- On an appropriate website, and
- As soon as practicable after the close of nominations

**Q2.** Do you think it is appropriate to publish declarations of relevant interests online?

- Yes
- No

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**Q3.** Is there anywhere else you think they should be published?

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**Q4.** Do you think it is acceptable to publish these declarations as soon as practicable after the close of nominations?

- Yes
- No

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**Q5.** Do you think the regulations should specify a different timeframe?

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**Q6.** Is there anything else you would like to tell us about publishing declarations of relevant interests?

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### Section 3. Pre-election meetings

Please note: this section only applies to national elections.

Pre-election meetings (sometimes called hustings) are meetings at which voters can hear from the candidates who are standing in their constituency and ask them questions. They give people an opportunity to scrutinize their candidates and find out more about their positions on important issues.

Pre-election meetings can be organised by different people or organisations. Before the 2021 House of Keys general election, the Cabinet Office arranged pre-election meetings in every parish, the four constituencies of Douglas, and in Castletown, Peel, and Ramsey. The Elections Amendment Bill will reduce the number of pre-election meetings to be organised by the Cabinet Office to a maximum of one per constituency – this will make it easier for other people or organisations (such as the Captains of the Parishes, or media outlets) to arrange their own pre-election meetings in addition to the ones arranged by the Cabinet Office.

The Elections Amendment Bill will require regulations to be written to standardise the format and quality of pre-election meetings arranged by the Cabinet Office. Specifying how pre-election meetings should be organised would create more consistency across meetings, making sure that voters in all constituencies get the same chance to hear from their candidates.

The Elections (Keys and Local Authorities) (Amendment) Regulations 2026 will set out how pre-election meetings arranged by the Cabinet Office should be run. The draft amendment regulations say that:

- The Cabinet Office must arrange one pre-election meeting for each House of Keys constituency
- The meetings must be held in accordance with the principles of equality, accessibility, and transparency
- The meetings must be chaired by someone independent
- The date and venue of the meetings must be published as early as possible
- The Cabinet Office must issue guidance about how meetings will be held, and how venues and chairpersons will be selected

**Q7.** Do you think the Cabinet Office should arrange one pre-election meeting per constituency?

- Yes ☐
- No ☐

**Q8.** Are there any other principles you think it would be important to consider alongside equality, accessibility, and transparency?

**Q9.** Do you think anything else should be included in the regulations for arranging pre-election meetings?

**Q10.** Is there anything else you would like to tell us about the arrangement of pre-election meetings?

## Section 4. Pre-verification of postal votes

Please note: this section applies to both national and local elections.

When someone votes by post, they return two sealed envelopes to the deputy returning officer – one contains their ballot, and the other contains their signed postal voting statement. The deputy returning officer verifies that the postal ballot is valid by checking the signature on the postal voting statement against the signature on the person's application for a postal voting pack. All postal ballots must be verified before they are opened and counted.

The current election regulations say that postal ballots cannot be verified until polls are closed at the end of election day. This means that deputy returning officers must verify all postal ballots before the count can begin.

The Elections (Keys and Local Authorities) (Amendment) Regulations 2026 set out a procedure for pre-verifying postal ballots. This procedure would allow deputy returning officers to open voters' postal voting statement and check the signature at any time. The ballot papers themselves would remain sealed until the close of the poll. Allowing pre-verification of postal votes would reduce the burden on deputy returning officers on election day and make counting the vote quicker, meaning that results could be announced sooner.

The draft amendment regulations say that:

- Postal ballots must be pre-verified in the presence of candidates' counting agents
- Deputy returning officers must give candidates as much notice as possible, and no less than 48 hours' notice, before they pre-verify any postal ballots
- Postal ballots themselves must not be opened until the counting of the vote

**Q11.** Do you agree that allowing pre-verification of postal ballots is a sensible way to make the vote count quicker on election day?

- Yes
- No

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**Q12.** Do you think that a minimum of 48 hours' notice for candidates is sufficient?

- Yes
- No

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**Q13.** Is there anything else you would like to tell us about the pre-verification of postal votes?

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## Thank you

Thank you for taking the time to respond to this consultation. The consultation closes on 12 January 2026. All responses will be read and collated, and the information people have given us will help us to evaluate the draft Elections (Keys and Local Authorities) (Amendment) Regulations.

We will publish the results of this consultation by 16 February 2026 and tell you how those results have helped us to shape the amendment regulations.





Produced by Isle of Man Government, Cabinet Office

For more information about this document please contact –

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**Submitted to Elections (Keys and Local Authorities)**  
**(Amendment) Regulations 2026 Submitted on 2025-12-02**  
**14:22:48**

**Section 1: About you**

- Question 1 – Are you responding on behalf of an organisation or as part of a professional group?

Answer – Deputy returning officer.

- Question 2 – May we publish your response?

Answer – Yes, you can publish my response in full.

**Section 2: Publication of declarations of relevant interest**

- Question 3 – Do you think it is appropriate to publish declarations of relevant interests online?

Answer – Yes.

- Question 4 – Is there anywhere else you think they should be published?

Answer – Local authority offices where members of the public can access the information at all times i.e. on external notice boards, or windows/doors.

Where a local authority has no offices, then a suitable alternative would be any other public notice boards in the electoral area, or maybe on other public buildings such as libraries, churches or schools.

- Question 5 - Do you think it is acceptable to publish these declarations as soon as practicable after the close of nominations?

Yes.

- Question 6 – Do you think the regulations should specify a different timeframe?

There needs to be a defined deadline, but it has to be reasonable to accommodate all deputy returning officers as some will have more resource than others.

Day 13 of an election timetable is the date when candidate's nomination papers must be returned. It would be reasonable for a deputy returning officer to be able to publish candidate declarations by either day 15, or at the latest, day 20.

- Question 7 – Is there anything else you would like to tell us about publishing declarations of relevant interests?

This is a positive proposal and is supported to improve ethical standards and governance during elections.

Declarations provide a clear record of interests which promotes honesty and accountability of candidates, prevents bias, builds trust with voters, and helps deputy returning officers to understand potential risks so they can be managed or mitigated to protect an organisation.



### Section 3: Pre-election meetings

- Question 8 – Do you think the Cabinet Office should arrange one pre-election meeting per constituency?

Yes.

- Question 9 - Are there any other principles you think it would be important to consider alongside equality, accessibility, and transparency?

No.

- Question 10 – Do you think anything else should be included in the regulations for arranging pre-election meetings?

The regulations should consider placing a duty upon the Cabinet Office to provide a minimum level of publicity of such meetings. This duty could include:

- 1) Duty to Publicise - the Cabinet Office shall ensure that all meetings convened under its authority are subject to a minimum level of reasonable publicity.
  - 2) Notice of Meetings - a public notice of each meeting shall be published no fewer than 7 days prior to the scheduled date. Such notice shall include the date, time, venue (or virtual platform), and a summary of the agenda.
  - 3) Means of Publication - notices shall be made available on the official Cabinet Office website, and where appropriate, notices may also be publicised via press releases, official bulletins, or other accessible channels.
  - 4) Record of Proceedings - a summary of the proceedings shall be published within 14 days of the meeting. Publication may exclude information deemed confidential for reasons of national security, personal privacy, or other lawful exemptions, provided that the grounds for such exclusion are clearly stated.
  - 5) Minimum Standard Compliance - this Regulation shall constitute the minimum standard of publicity required. Nothing in this Regulation shall prevent the Cabinet Office from adopting more extensive measures of transparency if required.
- Question 11 – Is there anything else you would like to tell us about the arrangement of pre-election meetings?

Consideration should be given to making it mandatory for a public address system to be made available during pre-election meetings.

Based on previous experiences of attending such meetings, those without an address system and microphone are difficult to chair, and negatively impacts the interaction between the audience and the candidates.

### Section 4: Pre-verification of postal votes

- Question 11 - Do you agree that allowing pre-verification of postal ballots is a sensible way to make the vote count quicker on election day?

Yes, I agree.

- Question 12 – Do you think that a minimum of 48 hours' notice for candidates is sufficient?

Yes.

- Question 13 – Is there anything else you would like to tell us about the pre-verification of postal votes?

This is a positive proposal and is supported.

The deputy returning officer, presiding officer, and count clerks will face less pressure because the most time consuming verification steps will have already been completed before the count commences, and candidates and voters will benefit from quicker counts and declarations of results.



**Alyson Crellin**

---

**To:** Admin  
**Subject:** FW: Lack of street lighting

**From:** [REDACTED]  
**Sent:** 27 November 2025 13:27  
**To:** Admin <[admin@onchan.org.im](mailto:admin@onchan.org.im)>  
**Subject:** Fwd: Lack of street lighting

You don't often get email from [REDACTED]. [Learn why this is important](#)

----- Forwarded message -----

**From:** [REDACTED]  
**Date:** Thu, 27 Nov 2025 at 13:25  
**Subject:** Lack of street lighting  
**To:** [REDACTED]

Dear sirs

I have recently moved to [REDACTED] King Edward Bay Apartments, Sea Cliff Road, Onchan [REDACTED]

Whilst there is street lighting on the Laxey side of this road, to where the houses finish, there is no street lighting outside King Edward Bay Apartments or the houses on the Douglas side. The existing lighting finishes at the junction of King Edward Road on the Port Jack end, and Sea Cliff Road.

Sea Cliff Road is a busy through way for both residents, pedestrians and traffic. The road itself is in a very poor state and the pavements are uneven, thus making it quite dangerous walking during the hours of darkness, currently from 4pm to 7.45 am.

My purpose in writing is to ask if there are any plans to introduce street lighting in this area ?

On talking with the company currently undertaking drainage work on this road, they have informed me they will be making a viability report concerning this area and will be recommending that street lighting be installed.

I look forward to hearing from you.

Yours faithfully

[REDACTED]

cc Onchan Commissioners



**Confidential – Embargoed until 16.30 1 December 2025**

**To All Local Housing Authorities**  
(via email)

Our Ref:  
Date:

HOH/LJP  
1<sup>st</sup> December 2025

Dear Colleagues

## **2026/27 Public Sector Rents and Allowances**

I am writing to update you on recent discussions regarding the annual rent setting process.

From April 2026 a new, more streamlined approach will be taken, which will incorporate a metric to ensure that decisions are data driven.

Going forward rent increases will be based upon the Consumer Price Index (CPI). Each year public sector housing rents will increase at a minimum of CPI using the preceding September's CPI figure.

The Department will monitor increases and retain the authority to intervene if it is felt that rents are rising to unsustainable levels.

From April 2026, public sector housing providers will have the additional ability to increase rents by a further 1% without the need for Departmental approval.

This year the decision to use this discretion must be declared by the date below. Next year it will be earlier, as you will be able to gain the appropriate approvals in advance.

This policy development is underpinned by The Housing Act 1955 Part IV Section 49 (3):

*"The authority shall from time to time review rents and (subject to the approval of the Department) make such changes, either of rents generally or of particular rents, and rebates (if any) as circumstances may require."*

- 1) The annual increase in public sector rents with effect from 1<sup>st</sup> April 2026 will be **2.9%** for landlords implementing the minimum increase. The rent point value therefore increases from 1.797 to **1.849**.
- 2) Landlords applying the additional discretionary uplift (**+1%**) will use a rent point value of **1.867**.
- 3) The administration allowance will remain **7.0%** of the total rental income.
- 4) The maintenance allowance will remain **32.5%** of total rental income.
- 5) The community reserve (for Older Person's Housing) will remain at **8.4%** of the total rental income.

### **Department of Infrastructure**

Public Estates and Housing Division, Sea Terminal, Douglas, Isle of Man, IM1 2RF  
[www.gov.im/infrastructure](http://www.gov.im/infrastructure)

- 6) The deadline for declaring your planned increase (at CPI or CPI + 1%) is **8th December 2025**.

You will be aware, following the recent Public Sector Housing Conference, that additional changes to empower housing providers are being considered; these will be developed further, along with additional detailed policy prior to additional consultation taking place. It is envisaged that these additional changes may be implemented as early as April 2027.

If you have any queries about your organisation's anticipated rental income for the coming year, or the allowances that should be deducted then please contact [REDACTED] Business Support Manager, for any further information you may require.

Your intention to utilise the additional 1% rental levy increase should also be declared to [REDACTED]

Yours faithfully

[REDACTED]

**Head of Housing**

**On behalf of the Minister for Infrastructure**

Alyson Crellin

**Subject:** FW: Public Audit Reform - notice of upcoming public consultation  
**Attachments:** 20251024 Public Audit Bill - Public Consultation\_v12 [final].docx; 20251024 Public Audit Bill - Public Consultation\_v12 [final].pdf

**From:** [REDACTED]  
**Sent:** 05 November 2025 13:21  
**To:** [REDACTED]  
**Subject:** Public Audit Reform - notice of upcoming public consultation

You don't often get email from [REDACTED] [Learn why this is important](#)

Dear Sir/Madam

In July 2024, following a review of the public audit legislative framework, the Tynwald Auditor General ("TAG") laid a report in Tynwald entitled "*Public Audit in the Isle of Man*" [[TAG 2024/0001](#)]. The report included 93 recommendations and 10 areas for consideration.

The Public Accounts Committee reviewed the TAG's report and in July 2025 concluded that the recommendations should be supported [[PP 2025/0052](#)]. When responding to the PAC's report the Council of Ministers highlighted that "*within the recommendations are a number of proposals that would benefit from further consultation to properly assess their impact*" [[GD 2025/0057](#)]. Therefore, the Treasury is now seeking the views of stakeholders to inform the development of an Audit Reform Bill.

A public consultation will be launched shortly to raise awareness and seeks views and feedback in relation to the TAG's recommendations, and run for 6 weeks. Relevant stakeholders are receiving this email in advance of the public consultation to allow them more time to respond.

*You have been identified as a relevant stakeholder for this consultation because:*

- your organisation is subject to the current public audit framework; (this will include Departments, Statutory Boards, offices linked to Government or the Legislature, Government owned entities and Local Authorities);*  
*or*
- your organisation is likely to be subject to the public audit framework recommended by the TAG (this will include private bodies who receive the majority of their income from public funding, including charities and commissioned services providers);*  
*or*
- your organisation conducts inspections under the Audit Act 2006*

We encourage participants to submit their response via the consultation hub once it is active. You will be notified by email accordingly.

We are equally happy to accept responses to the consultation questions on the consultation document itself, or in a separate written document, by way of email to [treasuryconsultations@gov.im](mailto:treasuryconsultations@gov.im) or by post to the address below.

Yours sincerely,  
Treasury FGD Policy & Legislation Team  
Government Offices  
Bucks Road



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No employee or agent is authorised to conclude any binding agreement on behalf of any of the Departments or Statutory Boards of the Isle of Man Government with any party by e-mail without express written confirmation by a Manager of the relevant Department or Statutory Board.

RAAUE: S'preevaadjagh yn çhaghteraght post-l shoh chammah's coadanyn erbee currit marish as ta shoh coadit ec y leigh. Cha nhegin diu coipal ny cur eh da peiagh erbee elley ny ymmydey yn chooid t'ayn er aght erbee dyn kied leayr veih'n choyrtagh. Mannagh nee shiu yn enmyssagh kiarit jeh'n phost-l shoh, doll-shiu magh eh, my sailliu, as cur-shiu fys da'n choyrtagh cha leah as oddys shiu.

Cha nel kied currit da failleydagh ny jantagh erbee conaant y yannoo rish peiagh ny possan erbee lesh post-l er son Rheyynn ny Boayrd Slattyssagh erbee jeh Reiltys Ellan Vannin dyn co-niartaghey scrut leayr veih Reireyder y Rheyynn ny Boayrd Slattyssagh t'eh bentyn rish.



# **PUBLIC AUDIT REFORM**

## **Consultation Document**



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## Consultation process

This consultation paper is issued by the Isle of Man Treasury.

The purpose of the consultation is to seek views of appropriate stakeholders on the recommendations made by the Tynwald Auditor General in his report "*Public Audit in the Isle of Man*" [[TAG 2024/0001](#)].

The consultation is relevant to all residents of the Isle of Man, but of particular interest to:

- Organisations who are subject to the current public audit framework

(this will include Departments, Statutory Boards, offices linked to Government or the Legislature, Government owned entities and Local Authorities)

- Organisations who are likely to be subject to the public audit framework recommended by the TAG

(this will include private bodies who receive the majority of their income from public funding, including charities).

- Firms conducting inspections under the Audit Act 2006

The closing date for responses is **XXXXXX**.

To ensure that your opinion is considered, please complete the present consultation document and return it by e-mail or post to:

Treasury FGD Policy & Legislation Team  
Government Offices  
Bucks Road  
Douglas  
IM1 3PUE

E-mail: [Treasuryconsultations@gov.im](mailto:Treasuryconsultations@gov.im)

Alternatively, you may compile your responses in a separate written document to be sent to the above address.

## ABOUT YOU

Please note that most questions on this consultation are optional, with the exception of question 2 below, 'May we publish your response?'

There are multiple text boxes provided throughout the consultation, but you are not required to complete them unless you want to explain your view.

Please refrain from adding personal information to these boxes. Any personal information added will be redacted.





## CONFIDENTIALITY

You are not required to provide any of your personal information to complete this consultation.

Please consider your choice from the following options:

- **Publish in full** – your organisation name, along with full answers may be published (your e-mail address will not be published).
- **Publish anonymously** – only your responses may be published (your organisation name and email address will not be published).
- **Do not publish** – nothing will be published publicly (your response will only be part of a larger Summary of Responses document).

The collection and processing of your personal information in relation to this consultation are done so on the basis of your consent (Article 6(1)(a) of the Applied GDPR).

Should you wish to withdraw your consent at any time, please contact the Department at [Treasuryconsultations@gov.im](mailto:Treasuryconsultations@gov.im) or in writing to the address detailed above, after which your personal information will be deleted from the dataset within one calendar month.

Further information about the Isle of Man Government Consultation principles and guidance on these can be found here: <https://www.gov.im/consultation>

## REASONABLE ADJUSTMENTS AND ALTERNATIVE FORMATS

The Treasury is committed to equal opportunities and our aim is to make our documents easy to use and accessible to all.

We will take steps to accommodate any reasonable adjustments and provide such assistance as you may reasonably require to enable you to access or reply to this consultation.

If you would like to receive this document as a paper copy, in another format or need assistance with accessing or replying to this consultation, please email [Treasuryconsultations@gov.im](mailto:Treasuryconsultations@gov.im) or telephone (01624) 685980.

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The Treasury will ensure that data is only retained and used in accordance with GDPR rules.

For more information regarding GDPR, visit <https://www.gov.im/about-the-government/data-protection-gdpr-on-the-isle-of-man/>.

All responses submitted will be treated in accordance with the Department's Privacy Notice available from <https://www.gov.im/about-the-government/departments/the-treasury/privacy-notice/>.



### QUESTION 1

Which organisation are you responding on behalf of?

ONCHAN DISTRICT COMMISSIONERS

### QUESTION 2

#### REQUIRED

May we publish your response?

Please read our Privacy Policy on [https://consult.gov.im/privacy\\_policy/](https://consult.gov.im/privacy_policy/) for more details and your rights.

- ☒ Yes, you can publish my response in full
- ☐ Yes, you may publish my response anonymously
- ☐ No, please do not publish my response



## Background & Context

Public audit is an important feature of the regulatory system around public finances: it aims to identify issues through an in-depth scrutiny of the public finances. It is currently governed by the Audit Act 2006 and its subordinate legislation which includes out:

- Who can inspect public finances;
- What they must do in case of irregularity; and
- How public bodies should prepare their accounts

Public audit was conducted by external auditors commissioned by the Treasury until the appointment of the Tynwald Auditor General ("TAG") in March 2023.

The TAG is a statutory officer whose financial expertise assists Tynwald in holding Government to account when it comes to its use of public funds. This role was established by the Tynwald Auditor General Act 2011, and its main functions are to:

- Conduct the external audit of the accounts of public bodies in accordance with the Audit Act 2006;
- Conduct performance audit of public bodies (also known as Value For Money or "VFM" inspections); and
- Conduct investigations into the finances of public bodies upon request from Tynwald or the public.

The TAG reports to Tynwald, and has a close relationship with the Public Accounts Committee; the committee of Tynwald tasked with examining the value for money of Government projects, programmes and service delivery and scrutinising the efficiency and effectiveness of the implementation of Government policy and public spending more broadly.

The role is independent from Government: only Tynwald can direct the TAG, and what the TAG can be directed to do must be clearly set out in legislation.

The first ever TAG was appointed in March 2023, and initially tasked to review the adequacy of the Manx legislation relating to his functions. This review concluded with the publication of a report entitled "*Public Audit in the Isle of Man*", laid before Tynwald in July 2024. It includes 93 recommendations and 10 areas for consideration.

In May 2025, the PAC published its third Report for the Session 2024-2025<sup>2</sup> on 'Public Audit in the Isle of Man' and recommended that:

*1. The recommendations in the Tynwald Auditor General's Public Audit in the Isle of Man report [TAG 2024/0001] requiring primary legislative change be implemented by way of a Bill to be introduced by Treasury in 2025;*

<sup>1</sup> <https://www.tynwald.org.im/spfile?file=/business/opqp/sittings/20212026/2024-TAG-0001.pdf>

<sup>2</sup> <https://www.tynwald.org.im/spfile?file=/business/opqp/sittings/20212026/2025-PP-0052.pdf>





2. *The other recommendations and matters for further consideration should be progressed between the Tynwald Auditor General and Treasury, and others as appropriate, and*
3. *Treasury will make a report on the other recommendations and matters for further consideration, indicating their approval, rejection or amendment of each, to be laid before Tynwald for debate in November 2025.*

When responding<sup>3</sup> to the PAC's report, the Council of Ministers highlighted that some of the recommendations relate to the role of the TAG, its relationships with the various institutions of the State (Tynwald, PAC, Government) and the public sector at large. "*Treasury considers that these are constitutional matters that ought to be debated by Tynwald. It is important that Tynwald determine what it wants from its Auditor General.*"<sup>4</sup>

However, the other recommendations made by the TAG ought to be consulted upon in order to properly assess their potential impacts, and find the most appropriate way to implement them.

The aim of this consultation is to both raise awareness on the recommendations, and seek feedback on the way to implement the TAG's technical recommendations in the most appropriate and proportionate manner.

## Consultation overview

This consultation is arranged in sections based on the themes used by the TAG in his report "*Public Audit in the Isle of Man*".

Themes 1, 4, 8 and 9 and some recommendations within other themes were classed as constitutional matters that ought to be debated by Tynwald and as a result will not be an area of focus for this consultation.

Themes 2, 3, 5, 6 and 7 are being consulted on and each corresponding section will include:

- The TAG's summary of his findings relating to the theme in question, extracted from his report "*Public Audit in the Isle of Man*"
- Consultation considerations in relation to the theme in question
- The questions to be answered as part of this consultation

[Appendix A](#) sets out all of the recommendations and areas for consideration suggested by the TAG. For ease of reference, they have been arranged by theme and includes the classification referred to in the Council of Ministers' Response to the Standing Committee of Tynwald on Public Accounts Third Report for the Session 2024-25.

[Appendix B](#) details legislative proposals made by the PAC during the passage of the Treasury Miscellaneous Bill 2025, that were ultimately not incorporated within the Treasury (Miscellaneous Provisions) Act 2025. Those proposals are expected to be included within the upcoming Audit Reform Bill.

<sup>3</sup> <https://www.tynwald.org.im/spfile?file=/business/opqp/sittings/20212026/2025-GD-0057.pdf>

<sup>4</sup> [Council of Ministers response to the Standing Committee of Tynwald on Public Accounts Third Report for the Session 2024-25 \(GD2025/0057\)](#) (page 2)



## Proposals and Questions

### THEME 2: REVIEW OF REMIT OF TYNWALD AUDITOR GENERAL

#### TAG'S SUMMARY OF HIS FINDINGS

*INTOSAI pronouncements<sup>5</sup> provide for all bodies carrying out public finance operations to be within the remit of a Supreme Audit Institution.*

*The legislation in the Isle of Man provides for a wide remit for public for the Tynwald Auditor General, including both most companies controlled by Government and local authorities. However, I have identified areas where the Isle of Man does not fully comply with INTOSAI pronouncements:*

- *the remit of the Tynwald Auditor General does not extend to charitable and non-charitable funds administered by public bodies; certain public sector pension funds; and companies controlled by public sector bodies but where public sector bodies do not own over 50% of the share capital;*
- *the Tynwald Auditor General does not have a power to review the activities of non-governmental bodies that receive significant public funding, including subsidies granted from public funds; and*
- *where a body is exempted from the requirements for inspection of accounts under the Audit Act 2006 it may also be exempted from the wider discretionary powers of the Tynwald Auditor General.*

➤ [See Appendix A for the recommendations made by the TAG in respect of this theme](#)

#### CONSULTATION CONSIDERATIONS/POTENTIAL IMPACTS

While most of the recommendations relating to this theme were classed as constitutional matters that ought to be debated by Tynwald, the Treasury considers it necessary to draw the attention of consultees on the concept of "following the public pound" developed by the TAG in his recommendations. Extending the TAG's remit in this way means that the TAG will have powers over private entities who receive significant public funding including subsidies.

The PAC has developed a legislative proposal whereby "*a body is mainly supported by public funds if, in any financial year, it receives more than half of its income from such funds*".

That means bodies established under private law where 50% of their income comes from the public purse would be included within the TAG's remit. This could include service providers, suppliers, charities and partnerships, provided they have a separate legal personality to their members<sup>6</sup>.

➤ [See Appendix B for the legislative proposals made by the PAC in respect of this theme](#)

<sup>5</sup> INTOSAI pronouncements referred to here are the Lima declaration ([INTOSAI-P 1](#)) & The Mexico Declaration on SAI Independence ([INTOSAI-P 10](#))

<sup>6</sup> I.e. Companies, Foundations and Limited Partnerships.



As a result of this proposal, the TAG would be able to carry out the following in respect of any private body mainly supported by public funds:

- Conduct a Value For Money inspection<sup>7</sup> of the body in question
- Refer a matter in connection with the body in question to the PAC for further investigation if the TAG considers that it may be in the public interest to do so<sup>8</sup>
- Investigate any matter relating to the performance of the body in question or the economic, effective or efficient use of its resources<sup>9</sup>

*Note: Currently, the TAG may only undertake an investigation following a request from a member of the public, Tynwald or a member of Tynwald however this may change if Tynwald empowers the TAG to undertake them on his own volition (see theme 4)*

It would also extend the TAG's powers over any private body mainly supported by public funds. To this effect, the TAG may require<sup>10</sup> the production of information from these private bodies in the exercise of his functions (which may include personal information) and enter and inspect<sup>11</sup> any premises occupied or controlled by any private body mainly supported by public funds. These powers are associated with enforcement powers which may lead to officers and/or bodies being prosecuted for committing an offence under the Act<sup>12</sup>.

*Note: The TAG also calls for his and his inspectors right of access to information to be enhanced (see theme 3) however this will be dealt with separately.*

---

## QUESTIONS

### QUESTION 3

Do you agree with the principle that the TAG's remit should include private entities who receive significant public funding and subsidies?

☒ YES

☐ NO

### QUESTION 4

If so, do you think that the proposed definition is reasonable?

☒ YES

☐ NO

If not, what do you think the definition should cover and/or exclude?

---

<sup>7</sup> See section 6 of the Tynwald Auditor General Act 2011

<sup>8</sup> See section 9 of the Tynwald Auditor General Act 2011

<sup>9</sup> See section 10 of the Tynwald Auditor General Act 2011

<sup>10</sup> See section 13 of the Tynwald Auditor General Act 2011

<sup>11</sup> See section 14 of the Tynwald Auditor General Act 2011

<sup>12</sup> See section 17, 18 and 19 of the Tynwald Auditor General Act 2011





### QUESTION 5

Would you be affected by the proposed change of definition?

☐ YES

☒ NO

If so, please set out if you have any concerns.

### QUESTION 6

Would the proposed change affect your business relationship with public bodies?

☐ YES

☒ NO

If so, please explain what impacts you foresee.



### THEME 3: RIGHT OF ACCESS TO INFORMATION & ENHANCEMENT OF INSPECTORS APPOINTED BY TAG

#### TAG'S SUMMARY OF HIS FINDINGS

*Fundamental to the ability of an auditor general to provide assurance is a wide-ranging right of access to documents and explanations relevant to their functions. Current legislation gives the Tynwald Auditor General and auditors and assurance reviewers appointed by him wide-ranging powers of access to such information.*

*However, there is one specific restriction on the Tynwald Auditor General's rights to information: they may not access information relating to a person's tax or customs affairs without the person's consent. This restriction is specifically at variance with INTOSAI pronouncements<sup>13</sup> and legislation in other jurisdictions reviewed.*

*There are also other areas in which legislation on access to information could be strengthened:*

- current legislation does not explicitly confer a duty on public bodies and those holding documents and information relevant to public audit functions to provide explanations about those documents to the Tynwald Auditor General or to auditors or assurance reviewers appointed by him. Such explanations can enhance the understanding of documents and records to which there is an explicit statutory right of access;*
- current legislation confers a right of access to documents held by a public body and a body receiving financial support from a public body. But it does not, for example, confer a right of access to information held by others, such as a third-party performing functions on behalf of a public body. Such information may not be available directly from a public body;*
- current legislation specifically exempts from the Tynwald Auditor General's access rights information held by a member or officer of Tynwald or a Branch of Tynwald in their official capacity. This provision is designed to protect parliamentary privilege but has the unintended consequence of exempting information held by the Office of the Clerk of Tynwald relating to the Office's use of public funds; and*
- the Isle of Man legislation does not contain a statutory prohibition on the Tynwald Auditor General and those working for him from sharing information obtained in the course of their functions other than for the purposes of those functions. Such a provision is a valuable safeguard and found in some public audit legislation.*

➤ [See Appendix A for the recommendations made by the TAG in respect of this theme](#)

#### CONSULTATION CONSIDERATIONS/POTENTIAL IMPACTS

The Treasury wishes to draw the attention of consultees on the proposal made by the PAC to omit section 15 of the Tynwald Audit General Act 2011, which currently requires the TAG

<sup>13</sup> INTOSAI pronouncements referred to here are the Lima declaration ([INTOSAI-P 1](#)) & The Mexico Declaration on SAI Independence ([INTOSAI-P 10](#))





to obtain a person's consent before being able to access that person's tax and customs affairs.

➤ [See Appendix B for the legislative proposals made by the PAC in respect of this theme](#)

The TAG points out that this particular section does not align with section 20(1) of INTOSAI Lima declaration, which states:

*"Supreme Audit Institutions shall be empowered to audit the collection of taxes as extensively as possible and, in doing so, to examine individual tax files."*

It should be noted that the current legislative framework provides that external auditors may access personal tax and customs information when undertaking their audit, in line with the above INTOSAI pronouncement.

The legislative proposal made by the PAC goes further, enabling the TAG to require access to this sensitive personal data in the exercise of any of his functions, including for Value for Money inspections and investigations, without consent of the person in question.

The TAG also calls for expanding his and his inspectors' right to access to documents and information to include third parties who have performed any function on behalf of a public body (e.g. a company of who providing a public function on behalf of a Department, Statutory Board or local authority).

---

## QUESTIONS

### QUESTION 7

Do you agree that the Tynwald Auditor General should have access to a person's tax and customs information without that person's consent for the exercise of:

- |                                       |   |  |
|---------------------------------------|---|--|
| • The TAG's Value for Money functions | <input type="checkbox"/> YES            | <input checked="" type="checkbox"/> NO |
| • The TAG's investigative functions   | <input checked="" type="checkbox"/> YES | <input type="checkbox"/> NO            |

Please explain why:

IMPROVED GOVERNANCE OF PUBLIC REVENUE. ENSURE ACCOUNTABILITY, DETECT AND ACT UPON FRAUD, GREATER TRANSPARENCY AND TRUST OF PUBLIC BODIES. ALIGNS WITH THE NOLAN PRINCIPLES OF PUBLIC SERVICE.



### QUESTION 8

Do you agree that a third party who has performed any function on behalf of a public body should be included within the remit of the TAG's right of access to documents and information in the exercise of:

- |                                       |   |  |
|---------------------------------------|---|--|
| • The TAG's external audit functions  | <input checked="" type="checkbox"/> YES | <input checked="" type="checkbox"/> NO |
| • The TAG's Value for Money functions | <input type="checkbox"/> YES            | <input checked="" type="checkbox"/> NO |
| • The TAG's investigative functions   | <input checked="" type="checkbox"/> YES | <input type="checkbox"/> NO            |

Please explain why:

SAME ANSWER AS QUESTION 7.



## THEME 5: AMENDMENT OF LEGISLATION RELATING TO FINANCIAL STATEMENTS OF PUBLIC SECTOR BODIES

*Note: In this section, "inspection" is the generic term encompassing audit, assurance-review and examination.*

### TAG'S SUMMARY OF HIS FINDINGS

*Preparation of financial statements of public sector bodies in accordance with a recognised accounting framework is a key element of accountability for the use of public funds. The Isle of Man has extensive legislation on the preparation of the financial statements of public sector bodies rooted in compliance with United Kingdom 'Generally Accepted Accounting Practices' (UK GAAP).*

*However, there is scope for refining the legislation. In particular:*

- *there are no explicit criteria driving the decision of which bodies are subject to different types of inspection of their financial statements;*
- *the Accounts and Audit Regulations 2018 include a tight definition of 'proper practices' for the preparation of financial statements that precludes, for example, the preparation of financial statements on a 'receipts and payments' basis that might be appropriate and proportionate for smaller bodies;*
- *the legislation imposes duties on a body's Responsible Financial Officer that, in the context of a government-owned company might overlap with the legal responsibilities of the company's directors;*
- *legislation 'hard wires' detailed financial reporting requirements despite regular changes in applicable professional standards;*
- *legislation contains different provisions for financial and other reporting for different bodies without a clear rationale for the differences;*
- *legislation requires preparation and audit of separate accounts for certain funds that are not separately prepared and audited. Instead, they are included in the consolidated accounts of central government that are subject to audit by an auditor appointed by the Tynwald Auditor General; and*
- *there is a statutory requirement for the preparation and audit of certain accounts administered by the Chief Registrar. However, where accounts are prepared, they are not prepared on a basis consistent with the requirements of the Accounts and Audit Regulations 2018.*

➤ [See Appendix A for the recommendations made by the TAG in respect of this theme](#)

### CONSULTATION CONSIDERATIONS/POTENTIAL IMPACTS

Most of the recommendations relating to this theme are linked to the Accounts and Audit Regulations 2018 ("the Regulations") rather than primary legislation. As such, this part will mostly be implemented by way of new regulations to follow the upcoming Audit Reform Bill.

These recommendations often call for more clarity and consistency between what is required by the Regulations and what is required by the applicable standards. The recommendations also call for the adoption of standardised accounting practices across all bodies subject to public audit. For example, the TAG highlights that local authorities have to comply with rather prescriptive reporting requirements when companies are only required to comply with proper practices, which could lead to different accounting policies being adopted.

The current level of prescription in the Regulations seems to be the main cause for these issues. The solution that is currently envisaged is for the legislation to be less prescriptive and point to other documents to guide bodies subject to the Regulations on how to prepare their financial statements to ensure compliance. This could include publishing reporting templates in guidance rather than in the Regulations, or providing the Treasury with a clear power of direction to state which financial reporting standard to follow to aid the interpretation of key terms. This is hoped to assist adherence with current best practice at all times, without the need to further legislate.

Another topic which the TAG highlights as needing consideration is the role of the Responsible Financial Officer to ensure alignment between legislation and practice. Specific questions seek to gather views on this important role.

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## QUESTIONS

### QUESTION 9

Do you support removing detailed financial reporting templates from legislation in favour of more guidance?

☐ YES

☒ NO

### QUESTION 10

Do you foresee any challenge in applying consistent accounting policies to bodies of different sizes or functions?

☒ YES

☐ NO

If so, please explain:

DISPARITY OF RESOURCES OF DIFFERENT LOCAL AUTHORITIES, POTENTIAL INCREASED COST OF COMPLIANCE FOR SOME.





### QUESTION 11

Do you think there are inconsistencies between what is expected of the Responsible Financial Officer in the Regulations and what may be expected in separate legislation (e.g. company law)?

☒ YES

☐ NO

If so, please explain:

THERE SHOULD BE INCONSISTENCIES AS LOCAL AUTHORITIES DO NOT FUNCTION, PROVIDE SERVICES, OR SOURCE FUNDS IN THE SAME MANNER AS A COMPANY.

### QUESTION 12

Do you agree with the proposal that the Responsible Financial Officer should recertify accounts before inspection reports are issued?

☐ YES

☒ NO



## THEME 6: AMENDMENT OF LEGISLATION RELATING TO INSPECTION OF FINANCIAL STATEMENTS OF PUBLIC SECTOR BODIES

### TAG'S SUMMARY OF HIS FINDINGS

*External scrutiny of the financial statements of public sector bodies is a core element of public audit. The Isle of Man legislation has evident strengths:*

- *it covers more public sector bodies than in many other jurisdictions; and*
- *it provides for three types of inspection of financial statements recognising that the cost of a full audit may be disproportionate to the benefits in the case of some smaller bodies.*

*However, there are also aspects of current legislation that warrant review. In particular:*

- *the framework is not entirely consistent. In most cases audits are to be undertaken either by the Tynwald Auditor General or a person appointed by them. But in two cases, for which separate accounts are not actually prepared, the audit can only be undertaken by the Tynwald Auditor General personally;*
- *despite the appointment of the Tynwald Auditor General, the Treasury retains responsibility for the approval of independent examiners;*
- *the requirement for certain government-controlled companies to be subject to Audit Act 2006 does not relieve them from any requirement for audits under the Isle of Man Companies Acts, giving rise to a requirement for two separate audit appointments; and*
- *current legislation requires inspectors to report 'any failure' in respect of certain matters in their public-facing report. If all such matters, however insignificant, were reflected in public-facing reports it would lead to extended reports rather than reports that identified matters of the greatest significance.*

*There are also matters that warrant consideration, including:*

- *whether independent examiners should be appointed by the bodies whose accounts they are preparing or independently of those bodies; and*
- *whether, consistent with the approach in other jurisdictions, the consolidated accounts of central government and any other body directly funded from General Revenue should be subject to a 'regularity opinion' giving assurance on the application of funds in accordance with applicable 'governing authorities' and in accordance with the wishes of the legislature.*

➤ [See Appendix A for the recommendations made by the TAG in respect of this theme](#)

### CONSULTATION CONSIDERATIONS/POTENTIAL IMPACTS

It may be useful to first clarify what "inspection" means in this context. The concept of audit or external audit has been used in this document however it should technically be called "inspection". The reason is that audit is a specific form of inspection which corresponds to the highest level of scrutiny.





The current framework sets out 3 levels of scrutiny:

- audit
- assurance-review
- independent examination

The term “inspection” refers to any of the above, and the professionals who are conducting an inspection are referred to as “inspectors”.

Recommendations relating to this theme highlight inconsistencies between what is required from inspectors by the legislation and by the applicable professional standards. The Treasury (Miscellaneous Provisions) Act 2025 sought to remedy the most problematic inconsistencies, but full resolution can only be achieved through a complete rewrite of both primary (through the Audit Reform Bill) and secondary legislation (through new regulations replacing the Accounts and Audit Regulations 2018).

A possible explanation for these inconsistencies may be that professional standards evolve at a higher pace than the associated legislation. It is envisaged to reduce the level of prescription within the Act and rather empower the TAG to issue guidance for the inspectors to follow whilst undertaking their duties to ensure compliance with the relevant professional standards.

The legislation is also inconsistent with regards to who is responsible for the appointment of inspectors. Whilst it is clear that the TAG appoints auditors, it is not clear who appoints assurance-reviewers: the TAG or Treasury. Additionally, Independent examiners are currently appointed by the body whose accounts are to be examined from a list of professionals approved by the Audit Advisory Division of the Treasury.

The TAG also recommends amending companies legislation with the view to remove any duplication of audit requirements for companies. In essence, the aim is that companies and other corporate structures are either subject to public audit framework or the audit requirements of their own legislation.

During the passage of the Treasury Miscellaneous Bill 2025, the PAC made legislative proposals that were ultimately not incorporated within the Treasury (Miscellaneous Provisions) Act 2025.

➤ [See Appendix B for the legislative proposals made by the PAC in respect of this theme](#)

These proposals are expected to be included within the upcoming Audit Reform Bill and as such, Treasury encourages consultees to review these amendments and feedback if they can foresee any issue with these proposals.

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## QUESTIONS

### QUESTION 13

Do you support the principle of giving the TAG the power to issue guidance in relation to the standards inspectors should follow to be in compliance with the regulations?

☐ YES

☒ NO



#### QUESTION 14

In respect of independent examiners, please choose your preferred option:

- ☐ The TAG should have the responsibility to appoint independent examiners
- ☐ The responsibility to appoint an independent examiner should remain with the body to be examined, but the TAG should have the responsibility to approve independent examiners
- ☒ The current framework should remain

Please explain your choice:

THE CURRENT FRAMEWORK IS APPROPRIATE FOR LOCAL AUTHORITIES.

#### QUESTION 15

Do you have concerns with the proposed amendments to companies legislation?

➤ [See Appendix B for the legislative proposals made by the PAC in respect of companies legislation](#)

☐ YES

☒ NO

If so, please explain:



## THEME 7: AMENDMENT OF ROLES OF TAG & INSPECTORS OF ACCOUNTS OF PUBLIC SECTOR BODIES

### TAG'S SUMMARY OF HIS FINDINGS

*The Audit Act 2006 reflects various provisions of English local audit legislation in force at the time that it was passed. These include 'formal powers' of inspectors to:*

- to issue a Special Report where it is in the public interest to do so;*
- to issue a Warning Notice in respect of a potential unlawful item of account; and*
- to make an application to court for a declaration that an item of account is contrary to law.*

*The exercise of these powers requires specialist knowledge. As far as can be established, they have never been exercised in the Isle of Man. If the powers are to be retained it may be more appropriate to vest them in the Tynwald Auditor General.*

*Even if they are not retained, inspectors may identify matters where wider consideration may be appropriate and where a reference to the Tynwald Auditor General with a discretionary power for the Tynwald Auditor General to investigate and report might be more appropriate.*

*Existing legislation also requires the Tynwald Auditor General to issue a certificate on audit engagements having been satisfied with the quality of work undertaken by auditors appointed by them. The nature of the work necessary for the Tynwald Auditor General to obtain such satisfaction is not specified. Even undertaking a limited range of procedures, as the Tynwald Auditor General has chosen to do, is onerous. The Tynwald Auditor General is of the view that more value and insight is secured through detailed file reviews of a sample of audit engagements and has engaged the Institute of Chartered Accountants in England and Wales to undertake such reviews*

➤ [See Appendix A for the recommendations made by the TAG in respect of this theme](#)

### CONSULTATION CONSIDERATIONS/POTENTIAL IMPACTS

It may be useful to first give some background to the "formal powers" mentioned by the TAG.

The Audit Act 2006 introduced in Manx legislation the concept of warning notices, special reports and extension of the provisions for extraordinary audit. These are preventative or corrective mechanisms, to mitigate the effects of any potential or actual irregularity occurring. These measures were introduced as a response to a public inquiry led in 2004 into the affairs of a local authority, which concluded that the supervisory powers legislated for at the time were insufficient.

If it appears to an external inspector that a public body is about to make or has made a decision, or is about to take or has begun to take a course of action, involving —

- (i) the application by or on account of the body of money provided by Tynwald,
- (ii) the payment or application of money or other property held or received by or on account of the body, or
- (iii) a transaction effected by or on account of the body,



which is or will be contrary to law, the Audit Act 2006 provides them with 2 options:

- Giving a Warning Notice to the relevant body, who is compelled by law to reply (failure to do so is an offence);
- Escalating the issue to the High Court for judiciary determination (regardless of whether a Warning Notice was issued).

The TAG recommends that these powers should be replaced by a duty to report these issues to the TAG, and questions whether the TAG should be given these powers instead. The TAG could clarify in guidance what the inspectors ought to report to the TAG if this new statutory duty was created.

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## QUESTIONS

### QUESTION 16

Do you think that the formal powers currently conferred to inspectors should:

- ☒ Remain with the inspectors, with a statutory duty to notify the TAG when they are used
- ☐ Transferred to the TAG, with a duty on inspectors to report any irregularity to the TAG forthwith
- ☐ Other, please specify:

### QUESTION 17

If the formal powers are transferred to the TAG, do you support the principle of giving the TAG the duty to issue guidance in relation to the matters that inspectors must report?

☐ YES

☐ NO

NOT APPLICABLE -





## THEME 7: AMENDMENT OF ROLES OF TAG & INSPECTORS OF ACCOUNTS OF PUBLIC SECTOR BODIES

### TAG'S SUMMARY OF HIS FINDINGS

*The Audit Act 2006 reflects various provisions of English local audit legislation in force at the time that it was passed. These include 'formal powers' of inspectors to:*

- to issue a Special Report where it is in the public interest to do so;*
- to issue a Warning Notice in respect of a potential unlawful item of account; and*
- to make an application to court for a declaration that an item of account is contrary to law.*

*The exercise of these powers requires specialist knowledge. As far as can be established, they have never been exercised in the Isle of Man. If the powers are to be retained it may be more appropriate to vest them in the Tynwald Auditor General.*

*Even if they are not retained, inspectors may identify matters where wider consideration may be appropriate and where a reference to the Tynwald Auditor General with a discretionary power for the Tynwald Auditor General to investigate and report might be more appropriate.*

*Existing legislation also requires the Tynwald Auditor General to issue a certificate on audit engagements having been satisfied with the quality of work undertaken by auditors appointed by them. The nature of the work necessary for the Tynwald Auditor General to obtain such satisfaction is not specified. Even undertaking a limited range of procedures, as the Tynwald Auditor General has chosen to do, is onerous. The Tynwald Auditor General is of the view that more value and insight is secured through detailed file reviews of a sample of audit engagements and has engaged the Institute of Chartered Accountants in England and Wales to undertake such reviews*

➤ [See Appendix A for the recommendations made by the TAG in respect of this theme](#)

### CONSULTATION CONSIDERATIONS/POTENTIAL IMPACTS

It may be useful to first give some background to the "formal powers" mentioned by the TAG.

The Audit Act 2006 introduced in Manx legislation the concept of warning notices, special reports and extension of the provisions for extraordinary audit. These are preventative or corrective mechanisms, to mitigate the effects of any potential or actual irregularity occurring. These measures were introduced as a response to a public inquiry led in 2004 into the affairs of a local authority, which concluded that the supervisory powers legislated for at the time were insufficient.

If it appears to an external inspector that a public body is about to make or has made a decision, or is about to take or has begun to take a course of action, involving —

- the application by or on account of the body of money provided by Tynwald,
- the payment or application of money or other property held or received by or on account of the body, or
- a transaction effected by or on account of the body,





which is or will be contrary to law, the Audit Act 2006 provides them with 2 options:

- Giving a Warning Notice to the relevant body, who is compelled by law to reply (failure to do so is an offence);
- Escalating the issue to the High Court for judiciary determination (regardless of whether a Warning Notice was issued).

The TAG recommends that these powers should be replaced by a duty to report these issues to the TAG, and questions whether the TAG should be given these powers instead. The TAG could clarify in guidance what the inspectors ought to report to the TAG if this new statutory duty was created.

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## QUESTIONS

### QUESTION 16

Do you think that the formal powers currently conferred to inspectors should:

- ☐ Remain with the inspectors, with a statutory duty to notify the TAG when they are used
- ☐ Transferred to the TAG, with a duty on inspectors to report any irregularity to the TAG forthwith
- ☐ Other, please specify:

### QUESTION 17

If the formal powers are transferred to the TAG, do you support the principle of giving the TAG the duty to issue guidance in relation to the matters that inspectors must report?

☐ YES

☐ NO

## Appendix A: TAG's recommendations arranged by theme

This appendix sets out all of the recommendations and areas for consideration suggested by the TAG. For ease of reference, they have been arranged by theme and includes the classification referred to in the Council of Ministers' Response to the Standing Committee of Tynwald on Public Accounts Third Report for the Session 2024-25.

This classification is based on 3 separate categories:

- **Tynwald:** recommendations requiring further Tynwald debate
- **Consultation:** recommendations subject to further consultation before being considered for legislative implementation
- **Technical:** recommendations which might be described as technical in nature and which do not make any changes to existing policies.

### Theme 1: Enhanced Independence of Auditor

| Recommendation Name |  | Tynwald | Consultation | Technical | Primary/<br>Secondary |
|---------------------|--|---------|--------------|-----------|-----------------------|
| R3                  | Remove powers of direction and requirements for consent that constraint the functional and operational independence of the Tynwald Auditor General.                            | yes     |              |           |                       |
| R4                  | Include an explicit provision that the Tynwald Auditor General cannot be directed in the discharge of his functions.   | yes     |              |           |                       |
| R5                  | Provide for a fixed non-renewable term of office for the Tynwald Auditor General.  | yes     |              |           |                       |
| R6                  | To protect the independence of the office of Tynwald Auditor General, place restrictions on the activities of a former office holder for a period after they have left office. | yes     |              |           |                       |
| R17                 | To protect the independence of the office of Tynwald Auditor General, place restrictions on the activities of a former office holder for a period after they have left office. | yes     |              |           |                       |
| R20                 | Introduce an explicit duty to provide sufficient resources to the Tynwald Auditor General to enable him to carry out his functions.  | yes     |              |           |                       |

| Recommendation Name |   | Tynwald | Consultation | Technical | Primary/<br>Secondary |
|---------------------|---|---------|--------------|-----------|-----------------------|
| R21                 | Introduce an explicit power for the Tynwald Auditor General to make representations to Tynwald on the proposed financial limits for his office. | yes     |              |           |                       |

## Theme 2: Review of remit of Tynwald Auditor General

| Recommendation Name |  | Tynwald | Consultation | Technical | Primary/<br>Secondary |
|---------------------|--|---------|--------------|-----------|-----------------------|
| R12                 | Ensure that all bodies carrying out public financial operations are within the remit of the Tynwald Auditor General and inspectors appointed by him.   |         |              | yes       |                       |
| R13                 | Ensure that, where a body is exempted from a requirement for inspection of accounts under the Audit Act 2006, it remains subject to the wider discretionary powers of the Tynwald Auditor General. |         |              | yes       |                       |
| R14                 | Empower the Tynwald Auditor General to review the activities of bodies that receive significant public funding.  |         |              | yes       |                       |
| R15                 | Extend the Tynwald Auditor General's powers to cover all companies controlled by Government and their subsidiaries.  |         |              | yes       |                       |
| R16                 | Introduce an explicit power for the Tynwald Auditor General to audit subsidies granted from public funds, including 'following the public pound' to the recipients of subsidies.                   |         |              | yes       |                       |

## Theme 3: Right of access to information & enhancement of inspectors appointed by TAG

| Recommendation Name |   | Tynwald | Consultation | Technical | Primary/<br>Secondary |
|---------------------|---|---------|--------------|-----------|-----------------------|
| R7                  | Give the Tynwald Auditor General a general power of access to information relating to a person's tax and customs affairs for the purposes of his functions. |         |              | yes       |                       |



| Recommendation Name |   | Tynwald | Consultation | Technical | Primary/<br>Secondary |
|---------------------|---|---------|--------------|-----------|-----------------------|
| R28                 | Confer an explicit duty on specified bodies and those holding documents and records to provide explanations to the Tynwald Auditor General.                                     |         |              | yes       |                       |
| R29                 | Empower the Tynwald Auditor General to access to information held by the Clerk of Tynwald in his capacity as Accounting Officer.  |         |              | yes       |                       |
| R30                 | Widen the scope of the bodies and persons who have a duty to provide information to the Tynwald Auditor General   |         |              | yes       |                       |
| R31                 | Amend legislation to correct the cross reference in section 13(7) of the Tynwald Auditor General Act 2011.  |         |              | yes       |                       |
| R32                 | Prohibit the Tynwald Auditor General or those working for him from disclosing information obtained under their statutory powers other than for the purposes of their functions. |         |              | yes       |                       |
| R47                 | Confer an explicit duty on specified bodies and those holding documents and records to provide explanations to an inspector.  |         |              | yes       |                       |
| R48                 | Widen the scope of the bodies and persons who have a duty to provide information to an inspector.   |         |              | yes       |                       |

#### Theme 4: Enhancement of powers & duties in respect of performance audit

| Recommendation Name |   | Tynwald | Consultation | Technical | Primary/<br>Secondary |
|---------------------|---|---------|--------------|-----------|-----------------------|
| R1                  | Empower the Tynwald Auditor General to undertake investigations of their own volition as well as in response to a referral. | yes     |              |           |                       |
| R2                  | Explicitly empower the Tynwald Auditor General to review internal audit.  |         |              | yes       |                       |

| Recommendation Name |  | Tynwald | Consultation | Technical | Primary/<br>Secondary |
|---------------------|--|---------|--------------|-----------|-----------------------|
| R18                 | Introduce a wide scope for the performance audit powers of the Tynwald Auditor General, consistent with Principle 3 of the Mexico Declaration on SAI Independence. | yes     |              |           |                       |
| R19                 | Specifically prohibit the Tynwald Auditor General from questioning the merits of policy.   | yes     |              |           |                       |

### Theme 5: Amendment of legislation relating to financial statements of public sector bodies

| Recommendation Name |  | Tynwald   | Consultation | Technical | Primary/<br>Secondary |
|---------------------|--|---|--------------|-----------|-----------------------|
| R34                 | Adopt consistent criteria for the forms of inspection applied to different bodies.   |   | Yes          | yes       | Primary               |
| R55                 | Introduce a wider definition of 'proper practices' for financial reporting.  | This has already been effected by the Treasury (Miscellaneous Provisions) Act 2025. |              |           |                       |
| R56                 | Reconsider the responsibilities of the Responsible Financial Officer in the context of companies subject to audit under the Audit Act 2006.  |   | Yes          | yes       | secondary             |
| R57                 | If legislation is amended to require certain bodies to prepare accounts on a receipts and payments basis, amend legislation to align the requirements for the maintenance of accounting records to the financial reporting regime adopted. |   | Yes          | yes       | secondary             |
| R58                 | Define the terms 'gross income' and 'gross expenditure' in legislation in relation to the requirement to maintain an adequate and effective internal audit function.   |   | Yes          | yes       | secondary             |
| R59                 | Remove detailed financial reporting requirements from legislation.   |   | Yes          | yes       | secondary             |
| R60                 | Empower the Treasury to direct accounting policies to be adopted, the form and content of accounts and information to be published with accounts.  |   |              | yes       | secondary             |

| Recommendation Name |   | Tynwald   | Consultation | Technical | Primary/<br>Secondary |
|---------------------|---|---|--------------|-----------|-----------------------|
| R61                 | Adopt consistent practices on accounting policies, disclosures and other information to be published with accounts unless there is a clear rationale for different treatments for different classes of bodies or bodies of a different scale of operations. |   | Yes          | yes       | secondary             |
| R62                 | Amend the requirement for consolidated accounts of central government to include the General Revenue, Reserve Fund, the Isle of Man Loans Fund and other reserves.  |   |              | yes       | secondary             |
| R63                 | Remove the power to permit the elimination of balances between bodies in preparing the consolidated accounts of central government and group accounts.  |   |              | yes       | secondary             |
| R64                 | Adopt consistent requirements for remuneration reporting.   |   | Yes          | yes       | secondary             |
| R65                 | Amend legislation so that the requirements for inclusion of entities in group accounts reflect the principle of control in proper practices.  |   | Yes          | yes       | secondary             |
| R66                 | Adopt a consistent framework for reporting on controls in place within a body for publication alongside accounts.   |   |              | yes       | secondary             |
| R67                 | Remove the statutory requirement that the accounts of the Manx Utilities Authority and Isle of Man Post Office include 'any notes required to explain the accounts'.  |   |              | yes       | secondary             |
| R68                 | Require the Responsible Financial Officer to recertify the accounts prior to an inspector issuing their report.   |   | Yes          | yes       | secondary             |
| R79                 | Remove template accounts from legislation.  |   | Yes          | yes       | secondary             |
| R80                 | Ensure that any statutory or non-statutory wording of the Statement of Responsibilities reflects the full range of statutory responsibilities of the Responsible Financial Officer.   |   | Yes          | yes       | secondary             |
| R82                 | Amend legislation to bring the General Revenue and Reserve Fund within the Consolidated   | This has already been effected by the Treasury (Miscellaneous Provisions) Act 2025. |              |           |                       |



| Recommendation Name |  | Tynwald   | Consultation | Technical | Primary/<br>Secondary |
|---------------------|--|---|--------------|-----------|-----------------------|
|                     | Accounts of Central Government and Group Accounts.   |   |              |           |                       |
| R84                 | Amend legislation to bring the Isle of Man Loans Fund within the Consolidated Accounts of Central Government and Group Accounts.   |   |              | yes       | Primary               |
| R85                 | Determine whether there is a continuing need for preparation and inspection of accounts specified in the Collection of Finances Etc. Act 1985 and, if so, the basis of preparation.                      |   |              | yes       | Primary               |
| R86                 | As necessary, amend legislation to permit: • preparation of accounts on a receipts and payments basis; and • reporting by the inspector on accounts that does not require giving a 'true and fair' view. | This has already been effected by the Treasury (Miscellaneous Provisions) Act 2025. |              |           |                       |
| R87                 | Determine whether there is a continuing need for preparation and inspection of the accounts of funds in the High Court and, if so, the basis of preparation.   |   |              | yes       | Possibly Primary      |
| R88                 | As necessary, amend legislation to permit: • preparation of accounts on a receipts and payments basis; and • reporting by the inspector on accounts that does not require giving a 'true and fair' view. | This has already been effected by the Treasury (Miscellaneous Provisions) Act 2025. |              |           |                       |
| R89                 | Determine whether there is a continuing need for preparation and inspection of accounts of the Chief Registrar and, if so, the basis of preparation.   |   |              | yes       | Possibly Primary      |
| R90                 | As necessary, amend legislation to permit: • preparation of accounts on a receipts and payments basis; and 9 • reporting by the auditor on accounts that does not require giving a 'true and fair' view. | This has already been effected by the Treasury (Miscellaneous Provisions) Act 2025. |              |           |                       |

## Theme 6: Amendment of legislation relating to inspection of financial statements of public sector bodies

| Recommendation Name |  | Tynwald   | Consultation | Technical | Primary/<br>Secondary |
|---------------------|--|---|--------------|-----------|-----------------------|
| R22                 | Ensure that provisions relating to who is to undertake audits and assurance reviews are consistent throughout legislation.   |   |              | Yes       | Possibly both         |
| R23                 | Create a consistent framework for the preparation and inspection of accounts of public sector bodies in the Isle of Man.   |   |              | Yes       | secondary             |
| R35                 | Clarify that the decision on appointment of assurance reviewers rests with the Tynwald Auditor General.  |   |              | Yes       | Primary               |
| R36                 | If bodies are to retain the responsibility for the appointment of independent examiners, transfer the responsibility for the approval of independent examiners to the Tynwald Auditor General. |   |              | Yes       | Primary               |
| R37                 | Exempt companies subject to inspection under the Audit Act 2006 from any duty to appoint an auditor under the Isle of Man Companies Acts.  | yes   | Yes          |           |                       |
| R42                 | Remove any duty on an auditor to include in an auditor's report details of any but the most significant failures identified.   |   |              | yes       |                       |
| R43                 | Reword legislation to reflect the level of assurance inherent in an assurance review or independent examination.   |   |              | Yes       |                       |
| R45                 | Remove any requirement for an assurance reviewer or independent examiner to 'satisfy' themselves in respect of the matters in section 4A of the Audit Act 2006.                                | This has already been effected by the Treasury (Miscellaneous Provisions) Act 2025. |              |           |                       |
| R46                 | Remove any duty on an assurance reviewer or independent examiner to include in an inspector's report details of any but the most significant failures identified.                              |   |              | yes       |                       |
| R54                 | Remove the provision requiring inspection of officers' accounts.   |   |              | Yes       |                       |

| Recommendation Name |   | Tynwald   | Consultation | Technical | Primary/<br>Secondary |
|---------------------|---|---|--------------|-----------|-----------------------|
| R70                 | Update the statutory requirements for the auditor's report to align with professional requirements.   |   | Yes          |           |                       |
| R71                 | If the power to issue a Special Report is retained, require an inspector to take into account, in relation to a body having responsibilities relating only to part of the Island, whether a matter is of significance to a substantial part of the population of that part of the Island. | yes   | Yes          |           |                       |
| R76                 | Adopt statutory wording for the responsibilities of an assurance reviewer consistent with the level of assurance provided by an engagement under ISRE 2400.   | This has already been effected by the Treasury (Miscellaneous Provisions) Act 2025. |              |           |                       |
| R77                 | Explicitly require assurance reviewers to comply with ISRE 2400.  | The wording of the Regulations is such this is already the case.                    |              |           |                       |
| R78                 | Ensure that the statutory responsibilities of an independent examiner are consistent with the nature of an agreed upon procedures engagement.   |   |              | yes       |                       |
| R81                 | Remove the requirement for separate audited accounts for the General Revenue and the Reserve Fund.  | This has already been effected by the Treasury (Miscellaneous Provisions) Act 2025. |              |           |                       |
| R83                 | Remove the requirement for separate audited accounts for the Isle of Man Loans Fund.  | This has already been effected by the Treasury (Miscellaneous Provisions) Act 2025. |              |           |                       |
| R91                 | Remove the requirement for separate inspection of the accounts of allotments committees.  | This has already been effected by the Treasury (Miscellaneous Provisions) Act 2025. |              |           |                       |
| R92                 | Reframe the audit requirements for Industrial and Building Societies to bring them up to date and remove reference to an auditor appointed under the Audit Act 2006.  |   | Yes          |           |                       |



The TAG also highlighted the following areas for consideration in respect of this particular theme:

|    |  |
|----|--|
| A3 | Consider vesting the power of appointment of independent examiners in the Tynwald Auditor General.   |
| A4 | Consider whether to make provision for giving a regularity opinion: <ul style="list-style-type: none"> <li>• by the auditor of the consolidated accounts of central government; and</li> <li>• the auditor of any other body funded from General Revenue that is required to prepare annual accounts.</li> </ul> |
| A8 | Consider whether any assurance is required over the statistical statement for the Isle of Man Loans Fund and, if so, make appropriate statutory provision specifying the nature of assurance required.   |
| A9 | Consider whether a separate audit of the accounts of the Information Commissioner is required and, if not, amend legislation accordingly.  |

### Theme 7: Amendment of roles of TAG & inspectors of accounts of public sector bodies

| Recommendation Name |   | Tynwald | Consultation | Technical | Primary/<br>Secondary |
|---------------------|---|---------|--------------|-----------|-----------------------|
| R38                 | Remove the requirement for the Tynwald Auditor General to issue certificates in respect of audit engagements.   | Yes     |              |           |                       |
| R39                 | Impose on the Tynwald Auditor General a duty to take reasonable steps to obtain assurance about the quality of the work undertaken by the inspectors that he appoints.  |         |              | yes       |                       |
| R40                 | Replace the duty under Section 4(3) of the Audit Act 2006 with a duty on auditors to report to the Tynwald Auditor General, having regard to guidance issued by the Tynwald Auditor General, matters or material concern identified in the course of their audit. |         |              | yes       |                       |
| R41                 | Give the Tynwald Auditor General powers: • to consider whether to investigate matters referred by inspectors; and • to report the results of such investigations to Tynwald.  | Yes     |              |           |                       |
| R42                 | Remove any duty on an auditor to include in an inspector's report details of any but the most significant failures identified.  |         | Yes          | yes       |                       |

| Recommendation Name |   | Tynwald | Consultation | Technical | Primary/<br>Secondary |
|---------------------|---|---------|--------------|-----------|-----------------------|
| R44                 | Replace the duty under Section 4A(3) of the Audit Act 2006 with a duty on assurance reviewers and independent examiners to report to the Tynwald Auditor General, having regard to guidance issued by the Tynwald Auditor General, matters or material concern identified in the course of their audit.                 |         | Yes          | yes       |                       |
| R50                 | Replace the duty on inspectors to consider whether to issue a special report under Section 8 of the Audit Act 2006 with a duty on inspectors to report to the Tynwald Auditor General, having regard to guidance issued by the Tynwald Auditor General, matters or material concern identified during their inspection. |         | Yes          |           |                       |
| R52                 | Replace the power of auditors to issue a Warning Notice under Section 9 of the Audit Act 2006 with a duty on inspectors to report to the Tynwald Auditor General, having regard to guidance issued by the Tynwald Auditor General, matters or material concern identified in the course of their audit.                 |         | Yes          |           |                       |
| R53                 | Replace the power of auditors to make an application to court under Section 10 of the Audit Act 2006 with a duty on inspectors to report to the Tynwald Auditor General, having regard to guidance issued by the Tynwald Auditor General, matters or material concern identified during their audit.                    |         | Yes          |           |                       |
| R69                 | Require inspectors to have regard to guidance issued by the Tynwald Auditor General in undertaking inspections under the Audit Act 2006.  |         | Yes          |           |                       |



The TAG also highlighted the following areas for consideration in respect of this particular theme:

|    |  |
|----|--|
| A5 | Consider whether to grant the Tynwald Auditor General a power to issue a Warning Notice.       |
| A6 | Consider whether to grant the Tynwald Auditor General a power to make an application to court. |

### **Theme 8: Enhancement of reporting framework of TAG & inspectors of accounts of public sector bodies**

| Recommendation Name |  | Tynwald | Consultation | Technical | Primary/<br>Secondary |
|---------------------|--|---------|--------------|-----------|-----------------------|
| R8                  | Make provision for bodies to respond to reports containing recommendations made by inspectors appointed by the Tynwald Auditor General.  | Yes     |              |           |                       |
| R10                 | Ensure that inspectors' reports for all bodies subject to inspection under the Audit Act 2006 are laid before Tynwald.   | Yes     |              |           |                       |
| R11                 | If the power to issue a Special Report is retained, amend legislation to provide for such a report for a local government body to be laid before Tynwald.  | Yes     |              |           |                       |
| R24                 | Require the Tynwald Auditor General to make a recommendation to address any weakness identified.   |         |              | Yes       |                       |
| R25                 | Replace the existing provisions relating to preparation of performance plans contained in Sections 7(6) and 11(6) of the Tynwald Auditor General Act 2011 with a duty on specified bodies to submit performance plans in response to finalised reports when requested to do so by the Public Accounts Committee. | Yes     |              |           |                       |
| R29                 | Require inspectors to send a copy of any report issued under section 6 of the Audit Act 2006 to the Tynwald Auditor General.   |         |              | Yes       |                       |
| R72                 | If the power to issue a Special Report is retained, allow publication of a notice on a body's website in place of publication in one or more newspapers.   |         |              | Yes       |                       |



| Recommendation Name |  | Tynwald | Consultation | Technical | Primary/<br>Secondary |
|---------------------|--|---------|--------------|-----------|-----------------------|
| R73                 | If the power to issue a Warning Notice is retained, allow publication of any notice on a body's website in place of publication in one or more newspapers.       |         |              | Yes       |                       |
| R74                 | Allow publication of a notice of an Inspector's Report on a body's website in place of publication in one or more newspapers.                                    |         |              | Yes       |                       |
| R75                 | If the power to direct an Extraordinary Audit is retained, allow publication of any notice on a body's website in place of publication in one or more newspapers |         |              | Yes       |                       |

The TAG also highlighted the following areas for consideration in respect of this particular theme:

|    |   |
|----|---|
| A1 | Consider an explicit power for the Tynwald Auditor General to follow-up the implementation of previous audit recommendations. |
|----|---|

### Theme 9: Changes to the framework for public audit

| Recommendation Name |   | Tynwald | Consultation | Technical | Primary/<br>Secondary |
|---------------------|---|---------|--------------|-----------|-----------------------|
| R9                  | Impose a statutory duty on the Treasury to consult the Tynwald Auditor General on any proposed Regulations, Orders and Directions under public audit legislation.   |         |              | Yes       |                       |
| R26                 | Amend legislation to: • impose a duty on the Tynwald Auditor General to co-operate with 'relevant persons'; and • empower the Tynwald Auditor General and relevant persons to share information for the purposes of their respective functions. | Yes     | Yes          |           |                       |
| R27                 | Provide for a consistent timetable for the Tynwald Auditor General laying his annual report and annual accounts before Tynwald.   | Yes     |              |           |                       |

| Recommendation Name |  | Tynwald | Consultation | Technical | Primary/<br>Secondary |
|---------------------|--|---------|--------------|-----------|-----------------------|
| R33                 | Empower the Public Accounts Committee to direct a different form of inspection of the accounts of the Office of the Tynwald Auditor General. | Yes     |              |           |                       |
| R51                 | Remove the power to direct an audit in place of an assurance review or independent examination where a Special Report has been issued.       |         |              | Yes       |                       |
| R93                 | Include the Tynwald Auditor General in Schedule 1 of the Freedom of Information Act 2015.  | Yes     |              |           |                       |

The TAG also highlighted the following areas for consideration in respect of this particular theme:

|     |  |
|-----|--|
| A2  | Consider whether any further mechanism for oversight of the governance of the Office of the Tynwald Auditor General is required.   |
| A7  | Consider whether to retain the requirement for the Audit (Consultative) Committee.   |
| A10 | Consider granting a power to the Tynwald Auditor General to provide services to public bodies that are not inconsistent with their powers and duties and are on mutually agreed terms. |



## Appendix B: PAC amendments by theme

This appendix compiles, in respect of the themes being consulted upon, the amendments that the PAC sought to make to the Treasury (Miscellaneous Provisions) Bill 2024, as they were tabled on the Order Paper for the sitting of the Legislative Council dated 8<sup>th</sup> April 2025<sup>14</sup>. These amendments have been cross reference with the analysis that the TAG made of these amendments, published in Appendix 5 of the PAC's Third Report for the Session 2024-25<sup>15</sup>, to link each of these amendments to the relevant recommendation(s).

For ease of readability, these amendments are presented as keeled provisions with the following convention:

- ~~Dark red text strikethrough~~ represent text that is being omitted or substituted
- Dark green text underlined represent text that is being inserted or added within an existing provision.
- Whole provisions either substituting an existing one or being added to the relevant Act will be in **dark green text**.
- Where Treasury sought to amend the PAC amendment, it will be in **dark green text highlighted in yellow**

### THEME 2: REVIEW OF REMIT OF TYNWALD AUDITOR GENERAL

#### **Amendment #9 Nss. 2 (linked to recommendation R15)**

➤ Amends section 1 of the Audit Act 2006 as follows:

##### **1 Bodies subject to inspection under this Act**

(1) Subject to subsection (2), the accounts of the following bodies shall be inspected in accordance with this Act —

- (a) every Department;
- (b) every Statutory Board;
- (c) every local authority;
- (d) every body established by or under any statutory provision and consisting of or including persons appointed by one or more bodies referred to in paragraphs (a), (b), and (c);
- (e) ~~every company, more than half of the equity share capital of which is beneficially owned by one or more Departments or Statutory Boards or is otherwise held by or in trust for the Government, and which is not liable to comply with section 109(3) (filing of~~

<sup>14</sup> <https://tynwald.org.im/spfile?file=/business/opqp/opqp/2025-PP-0048.pdf>

<sup>15</sup> <https://tynwald.org.im/spfile?file=/business/opqp/sittings/20212026/2025-PP-0052.pdf>



~~accounts) of the Companies Act 1931;~~ every entity which is controlled by one or more Departments or Statutory Boards;

~~(f) every company which is a subsidiary of a body referred to in paragraph (e);~~ every subsidiary of an entity referred to in paragraph (e);

(g) every office or department of the Government or the Legislature;

(h) any other body to which the Treasury by order direct that this subsection shall apply;

(i) any other body whose accounts are directed by any statutory provision other than this Act to be inspected in accordance with this Act.

~~(j) the General Revenue and the Reserve Fund; and~~

~~(k) the Consolidated Loans Fund under the Isle of Man Loans Act 1974.~~

(1A) For the purposes of paragraph (e) of subsection (1) —

(a) "entity" means **an individual, partnership, body corporate or unincorporated association**;

(b) an entity is controlled by one or more Departments or Statutory Boards if the Department or Departments or Statutory Board or Boards in question have the power to govern the entity's financial and operating policies with a view to benefitting from its operations.

(1B) For the purposes of paragraph (f) of subsection (1) —

(a) subsidiary means **an individual, partnership, body corporate or unincorporated association** which is controlled by a company referred to in paragraph (e) of that subsection (whether on its own or together with another individual or body); and

(b) a subsidiary is controlled if the company in question has the power to govern the subsidiary's financial and operating policies with a view to benefitting from its operations.

(2) This Act applies to —

(a) all accounts of the bodies referred to in subsection (1), except so far as the Treasury by order directs that accounts specified in the order shall not be inspected in accordance with this Act;

(b) in the case of a body specified in an order under subsection (1)(h) —

(i) where the order directs that subsection (1) shall apply in relation to accounts specified in the order, those accounts;

(ii) otherwise, all accounts of the body;



(c) such accounts of a body referred to in subsection (1)(i) as are specified for the purpose in the provision in question.

(d) the following accounts and funds —

- (i) the General Revenue and the Reserve Fund;
- (ii) the Consolidated Loans Fund under the Isle of Man Loans Act 1974;
- (iii) the National Insurance Fund; and
- (iv) the Currency Account.

NB: Treasury tabled two amendments to this amendment to remove any reference to “an individual” in the definition of “entity” and “subsidiary” as these should only concern bodies established under private law, as per section 23 of the INTOSAI Lima Declaration.

Treasury tabled another amendment to remove the mention of the Currency Account, due to the fact that the Currency Account was not created following an explicit requirement in statute to do so, and is not defined in statute either. It exists in order to provide asset backing for Manx Currency issued by the Treasury under the *Currency Act 1992*, and as such, falls within the definition of the Reserve Fund agreed with the TAG and now set out in section 21 of the Audit Act 2006.

#### **Amendment #18 Nss. 3 (linked to recommendation R16)**

➤ Amends section 6 of the Tynwald Auditor General Act 2011 as follows:

##### **6 Value for money inspections**

(1) The Auditor may carry out an inspection (a “value for money inspection”) of a specified body to determine whether that body is discharging its functions, and using its resources, economically, effectively and efficiently and in doing so may consider the effectiveness, and quality, of a body’s internal controls, governance arrangements and financial management and reporting systems.

(2) Tynwald may request the Auditor to carry out a value for money inspection of a specified body in respect of any one or more of that body’s functions.

(3) In deciding whether to carry out, and in carrying out a value for money inspection the Auditor must have regard to —

- (a) any relevant recommendations made by the Accounts Committee;
- (b) regulations made under section 12 of the Audit Act 2006; and
- (c) directions given under section 13 of that Act.

(4) If the Auditor, after considering a request under subsection (2), decides not to conduct an inspection, the Auditor must send a statement of that decision and the reasons for it to the Accounts Committee.

~~(5) If the Accounts Committee, having considered the statement sent to it under subsection (4), concludes that a value for money inspection is nevertheless appropriate in the particular case, it may direct the Auditor General to conduct one.~~

~~(6) A direction under subsection (5) may include such supplementary instructions to the Auditor as appear to the Accounts Committee to be appropriate.~~

~~(7) The Auditor must comply with a direction under subsection (5).~~

~~(8) In this Act "specified body" means a body that is required to be inspected in accordance with the Audit Act 2006. "Specified body" means —~~

(a) a body that is required to be inspected in accordance with the Audit Act 2006;

(b) the division of the Treasury known as the Audit Advisory Division (or its successor by whatever name known);

(c) a body referred to in an order under section 1(1)(h) of the Audit Act 2006;

(d) a body mainly supported by public funds, and for these purposes —

(i) money is paid from public funds if it is paid from moneys provided by Tynwald or out of General Revenue or the Reserve Fund;

(ii) a body is mainly supported by public funds if, in any financial year, it receives [more than half][ any] of its income from such funds.».

NB: Treasury tabled an amendment to remove the new subsection (8)(b) as it was seen as an unnecessary duplication of a power that the TAG already has, as the Audit Advisory Division is part of the Treasury. It is also questionable whether a value for money inspection is the appropriate tool for the TAG to review the Audit Advisory Division, which is understood to be the motivation here.





### THEME 3: RIGHT OF ACCESS TO INFORMATION & ENHANCEMENT OF INSPECTORS APPOINTED BY TAG

#### **Amendment #9 Nss. 6 (linked to recommendations R28 and R30)**

➤ Amends section 5 of the Audit Act 2006 as follows:

#### **5 Inspector's right of access to documents and information**

(1) In relation to any accounts to be inspected in accordance with this Act, the relevant body shall provide the inspector with every facility and all information and explanations which the inspector may reasonably require for the purpose of the inspection.

(2) Without prejudice to the generality of subsection (1), the inspector has a right of access at all reasonable times to every document or record to which this section applies, access to which appears to the inspector to be necessary for the purpose of the inspection.

(3) This section applies to any document or record in the custody or control of —

(a) the relevant body;

(h) a person who has received financial assistance from the relevant body, whether by way of grant, loan or guarantee;

(c) a person from whom the relevant body has acquired an interest in any property;

(d) a body corporate any share or other interest in which the relevant body has acquired; **and**

(e) a person who has supplied goods or services —

(i) to the relevant body in pursuance of a contract to which the body was party, or

(ii) in pursuance of a relevant sub-contract;

and

(f) a person who has performed any function on behalf of a relevant body.

(4) This section also applies to a document or record of a description specified in an order made by the Treasury for the purpose of this section on the recommendation of the Tynwald Auditor General.

(4A) If the Tynwald Auditor General makes a recommendation under subsection (4) the Treasury shall within 3 months —

(a) make an order giving effect to the recommendation; or

(b) lay before Tynwald a report giving its reasons for not giving effect to the recommendation.

In reckoning the period of 3 months, disregard the months of August and September.



(5) In relation to any accounts to be inspected in accordance with this Act, the inspector may —

(a) by notice in writing require a person who appears to the inspector to be in possession or control of a document or record to which this section applies and which is specified in the notice —

(i) to produce the document or record to the inspector, or

(ii) if the document or record is contained in a computer, to produce it in a form which may be taken away and in which it is visible and legible;

(b) by notice in writing require a person who appears to the inspector to have information of the kind specified in subsection (6) —

(i) to give the inspector any assistance, information and explanation which appears to the inspector necessary for the purpose of the inspection; or

(ii) to attend before the inspector in person to give any such assistance, information or explanation, or

(iii) if the information is contained in a computer, to produce it in a form which may be taken away and in which it is visible and legible;

(c) at any reasonable time have access to, and inspect and check the operation of, any computer and any associated apparatus or material which is or has been in used in connection with a document or record specified in a notice under paragraph (a) or information referred to in paragraph (b); and

(d) by notice in writing require the person by whom or on whose behalf the computer is or has been used, or any person having charge of or otherwise concerned with the operation of the computer, apparatus or material, to afford the inspector such assistance as the inspector may reasonably require.

(6) The information referred to in subsection (5)(b) is information relating to —

(a) the relevant body;

(b) a document to which this section applies; or

(c) the person in whose custody or control such a document is.

(7) A person who —

(a) intentionally obstructs an inspector exercising a right conferred by subsection (2) or (5)(c),

(b) without reasonable excuse fails to give an inspector exercising that right any assistance or information which the inspector may reasonably require of that person for the purpose of the inspection in question, or



(c) without reasonable excuse fails to comply with a notice given under subsection (5)(a), (b) or (d),

is guilty of an offence and liable on summary conviction to imprisonment for a term not exceeding 6 months or to a fine not exceeding level 5 on the standard scale, or both.

(8) In this section “relevant sub-contract”, in relation to a body, means a contract the performance of which fulfils, or contributes to the fulfilment of, an obligation to supply goods or services to the body under another contract.

#### **Amendment #18 Nss. 10 (linked to recommendations R28 and R30)**

➤ Amends section 13 of the Tynwald Auditor General Act 2011 as follows:

#### **13 Auditor’s right of access to documents and information**

(1) Specified bodies must provide the Auditor with every facility and all information or explanations which the Auditor may reasonably require for the purpose of the exercise of any functions under this Act.

(2) The Auditor has a right of access at all reasonable times to every document or record to which this subsection applies, access to which appears to the Auditor to be necessary for the purpose of the exercise of any functions under this Act.

This does not limit the application of subsection (1) but is subject to subsection (3).

~~(3) This Act does not authorise the Auditor to require the production of documents that are in the custody of a member or officer of Tynwald, or a member or officer of a Branch of Tynwald, in that person’s capacity as such a member or officer. Subsection (3A) —~~

(a) applies to a member or officer of Tynwald or a Branch of Tynwald in their capacity as such;

(b) does not apply to the Clerk of Tynwald, in the Clerk’s capacity as Accounting Officer.

(3A) This Act does not authorise the Auditor to require explanation from, or the production of documents in the custody of, a person referred to in subsection (3)(a).

(4) Subsection (2) applies to any document or record in the custody or control of —

(a) the specified body;

(b) a person who has received financial assistance from the specified body, whether by way of grant, loan or guarantee;

(c) a person from whom the specified body has acquired an interest in any property;

(d) a body corporate any share or other interest in which has been acquired by the specified body; and





(e) a person who has supplied goods or services —

- (i) to the specified body under a contract to which the body was party; or
- (ii) under a relevant sub-contract (see subsection (11)).

(5) Subsection (2) also applies to a document or record of a description specified in an order made for the purpose of this section by the Treasury on the recommendation of the Auditor.

(6) If the Auditor makes a recommendation under subsection (5) the Treasury must within 3 months —

- (a) make an order giving effect to the recommendation; or
- (b) lay before Tynwald a report giving its reasons for not giving effect to the recommendation.

In reckoning the period of 3 months, disregard August and September.

(7) The Auditor may by notice in writing —

(a) require a person who appears to the Auditor to be in possession or control of a document or record to which subsection (2) applies and which is specified in the notice —

- (i) to produce the document or record to the Auditor; or
- (ii) if the document or record is contained in a computer, to produce it in a form which may be taken away and in which it is visible and legible;

(b) require a person who appears to the Auditor to have information of the kind specified in subsection (~~10~~ 12) —

- (i) to give the Auditor any assistance, information and explanation which appears to the Auditor necessary for the exercise of any functions under this Act;
- (ii) to attend before the Auditor in person to give any such assistance, information or explanation; or
- (iii) if the information is contained in a computer, to produce it in a form which may be taken away and in which it is visible and legible; and

(c) require the person by whom or on whose behalf the computer is or has been used, or any person having charge of or otherwise concerned with the operation of the computer, apparatus or material, to afford the Auditor such assistance as the Auditor may reasonably require.

(8) No obligation to maintain secrecy or other restriction on the disclosure of information to the Auditor, whether imposed by any enactment or by any rule of law, applies to the disclosure of information for the purposes of an investigation by the Auditor.



(9) In addition to the powers specified in subsection (7) the Auditor may at any reasonable time have access to, and inspect and check the operation of, any computer and any associated apparatus or material which is or has been used in connection with a document or record specified in a notice under subsection (7)(a) or information referred to in subsection (7)(b).

(10) The powers of the Auditor under this section are also exercisable by any person authorised in writing by the Auditor. (11) A person exercising the power conferred by subsection (10) must produce evidence of his or her authority on demand.

(12) The information referred to in subsection (7)(b) is information relating to —

- (a) the specified body;
- (b) a document to which subsection (2) applies; or
- (c) the person having custody or control of such a document.

(13) In this section “relevant sub-contract”, in relation to a body, means a contract the performance of which fulfils, or contributes to the fulfilment of, an obligation to supply goods or services to the body under another contract.

(14) An order under subsection (6) shall not come into operation unless it is approved by Tynwald.

#### **Amendment #18 Nss. 12 (linked to recommendation R7)**

➤ Omits section 15 of the Tynwald Auditor General Act 2011

#### **~~15 Information that relates to a person’s tax and customs affairs~~**

~~(1) Nothing in this Act authorises —~~

- ~~(a) the Auditor to require; or~~
- ~~(b) the relevant authority to give to the Auditor,~~

~~information that relates to a person’s tax and customs affairs except in accordance with this section.~~

~~(2) Information “relates to a person’s tax and customs affairs” if it is information about, acquired as a result of, or held in connection with the exercise of, a function of the relevant authority that relates to the collection, assessment or enforcement of —~~

- ~~(a) any tax;~~
- ~~(b) any duty of customs;~~
- ~~(c) any duty of excise;~~



in respect of the person, but it does not include information about internal administrative arrangements of the relevant authority in relation to those matters.

(3) Information that relates to a person's tax and customs affairs may only be supplied by the relevant authority to the Auditor with the person's written consent.

(4) In this section—

"the relevant authority" means—

(a) in relation to value added tax, any duty of customs and any duty of excise, the Collector of Customs and Excise;

(b) in relation to National Insurance contributions, the Treasury; and

(c) in relation to income tax, the Assessor of Income Tax; and "tax" includes National Insurance contributions of any class.





## THEME 5: AMENDMENT OF LEGISLATION RELATING TO FINANCIAL STATEMENTS OF PUBLIC SECTOR BODIES

### Amendment #9 Nss. 2 (linked to recommendations R62 and R82)

➤ Amends section 1 of the Audit Act 2006 as follows:

#### 1 Bodies subject to inspection under this Act

(1) Subject to subsection (2), the accounts of the following bodies shall be inspected in accordance with this Act —

- (a) every Department;
- (b) every Statutory Board;
- (c) every local authority;
- (d) every body established by or under any statutory provision and consisting of or including persons appointed by one or more bodies referred to in paragraphs (a), (b), and (c);
- (e) ~~every company, more than half of the equity share capital of which is beneficially owned by one or more Departments or Statutory Boards or is otherwise held by or in trust for the Government, and which is not liable to comply with section 109(3) (filing of accounts) of the Companies Act 1931;~~ every entity which is controlled by one or more Departments or Statutory Boards;
- (f) ~~every company which is a subsidiary of a body referred to in paragraph (e);~~ every subsidiary of an entity referred to in paragraph (e);
- (g) every office or department of the Government or the Legislature;
- (h) any other body to which the Treasury by order direct that this subsection shall apply;
- (i) any other body whose accounts are directed by any statutory provision other than this Act to be inspected in accordance with this Act.
- ~~(j) the General Revenue and the Reserve Fund; and~~
- ~~(k) the Consolidated Loans Fund under the Isle of Man Loans Act 1974.~~

(1A) For the purposes of paragraph (e) of subsection (1) —

- (a) "entity" means an individual, partnership, body corporate or unincorporated association;
- (b) an entity is controlled by one or more Departments or Statutory Boards if the Department or Departments or Statutory Board or Boards in question have the power to



govern the entity's financial and operating policies with a view to benefitting from its operations.

(1B) For the purposes of paragraph (f) of subsection (1) —

(a) subsidiary means **an individual, partnership, body corporate or unincorporated association** which is controlled by a company referred to in paragraph (e) of that subsection (whether on its own or together with another individual or body); and

(b) a subsidiary is controlled if the company in question has the power to govern the subsidiary's financial and operating policies with a view to benefitting from its operations.

(2) This Act applies to —

(a) all accounts of the bodies referred to in subsection (1), except so far as the Treasury by order directs that accounts specified in the order shall not be inspected in accordance with this Act;

(b) in the case of a body specified in an order under subsection (1)(h) —

(i) where the order directs that subsection (1) shall apply in relation to accounts specified in the order, those accounts;

(ii) otherwise, all accounts of the body;

(c) such accounts of a body referred to in subsection (1)(i) as are specified for the purpose in the provision in question.

(d) the following accounts and funds —

(i) the General Revenue and the Reserve Fund;

(ii) the Consolidated Loans Fund under the Isle of Man Loans Act 1974;

(iii) the National Insurance Fund; and

(iv) the Currency Account.

NB: Treasury tabled two amendments to this amendment to remove any reference to "an individual" in the definition of "entity" and "subsidiary" as these should only concern bodies established under private law, as per section 23 of the INTOSAI Lima Declaration.

Treasury tabled another amendment to remove the mention of the Currency Account, due to the fact that the Currency Account was not created following an explicit requirement in statute to do so, and is not defined in statute either. It exists in order to provide asset backing for Manx Currency issued by the Treasury under the *Currency Act 1992*, and as such, falls within the definition of the Reserve Fund agreed with the TAG and now set out in section 21 of the Audit Act 2006.



#### **Amendment #18 Nss.1 (linked to recommendations R62 and R82)**

➤ Inserts the following definition in section 3(1) of the Tynwald Auditor General Act 2011 at the appropriate place in the order:

**"Reserve Fund"** means the Isle of Man Reserve Fund created under section 2 of the Finance Act 1961 and continued under section 3 of the Finance Act 1962 and includes any other reserves relating to the activities of the Isle of Man Government recognised in accordance with proper practices;

NB: This definition was inserted in the Audit Act 2006 by the Treasury (Miscellaneous Provisions) Act 2025, but not in the Tynwald Auditor General Act 2011 as the latter does not refer to the Reserve Fund.



## THEME 6: AMENDMENT OF LEGISLATION RELATING TO INSPECTION OF FINANCIAL STATEMENTS OF PUBLIC SECTOR BODIES

### Amendment #9 Nss. 1 (linked to recommendation R36)

- Amends section A1 of the Audit Act 2006 as follows:

#### A1 Forms of inspection under the Act

(1) The Treasury may direct accounts to which this Act applies —

- (a) to be audited;
- (b) to be the subject of an assurance review; or
- (c) to be examined.

(2) Subsections (3) to (5) respectively define “audit”, “assurance review” and “examination” for the purposes of this Act, and in this Act a reference to “inspecting” accounts is a reference to doing any of these things (and cognate expressions are to be construed accordingly).

(3) “Audit” in relation to an account means an audit of financial statements conducted in accordance with international standards on auditing as those standards have effect in the United Kingdom.

(4) “Assurance review” means a review of such matters in connection with an account and conducted in ~~such manner and by such person as the Treasury may direct~~ accordance with directions given by the Treasury and by the person appointed by the Auditor General under section 3A.

(5) “Examination” in relation to an account is an examination conducted —

- (a) in ~~such manner as~~ accordance with directions given by the Treasury may direct; and
- (b) by an examiner for the time being approved by the ~~Treasury~~ Tynwald Auditor General under section 3A.

(6) Unless otherwise provided, accounts to which this Act applies must be audited.

### Amendment #9 Nss. 7 (linked to recommendation R42)

- Amends section 6 of the Audit Act 2006 as follows:

#### 6 Inspector’s report

(1) Where an inspector has concluded an inspection of any accounts in accordance with this Act, the inspector shall prepare a report on the accounts.

(2) Where, in relation to the accounts, the inspector —



- (a) is not satisfied as to any of the matters specified in section 4(1) or 4A(1),
- (b) considers that any matter specified in section 4(2) or 4A(2) is contrary to law, or
- (c) ~~considers that the relevant body has failed in any respect mentioned in section 4(3) or 4A(3);~~ considers that the relevant body has failed to—

(i) secure the matters referred to in section 4(3)(a);

(ii) implement or follow internal controls of an appropriate standard (see section 4A(3));

(iii) have adequate regard to any guidance referred to in section 4A(4),

and the inspector considers that failure to be significant,

~~the inspector's report shall include a statement to that effect, with particulars of the default in question.~~

the inspector's report must include a statement to that effect, with particulars of the default in question.

(3) The inspector shall send a copy of the report under subsection (1) to —

(a) the relevant body;

(b) the appropriate authority; ~~and~~

(c) in the case of accounts of a body referred to in section 1(1)(e) or (f), the relevant Department or Statutory Board

(d) the Tynwald Auditor General; and

(e) the Accounts Committee.

(4) Subject to subsection (5), the inspector shall comply with subsection (3) not later than —

(a) 14 days after the conclusion of the inspection; and

(b) such date after the end of the period to which the accounts relate as may be prescribed under section 12(1)(j),

whichever is the earlier.

(5) Where the inspector does not comply with subsection (3) by the date referred to in subsection (4)(b), the inspector shall, not later than that date, notify the bodies referred to in subsection (3) of the failure and the reasons for it.

(6) As soon as practicable after the relevant body receives the report of the inspector, it shall take the report into consideration; and the agenda supplied to the members of the



body for a meeting of the body at which the report is taken into consideration shall be accompanied by the report.

(7) The relevant body shall take such steps as may be prescribed under section 12(1)(k) for bringing the report of the inspector to the attention of the public.

#### **Amendment #10 (linked to recommendation R22)**

➤ Amends section 5 of the Tynwald Auditor General Act 2011 as follows:

#### **5 General functions**

The general functions of the Auditor are —

- (a) to conduct or procure audits and assurance reviews under the Audit Act 2006 and, in doing so, to have regard to any proposals made by the Accounts Committee;
- (b) to carry out value for money inspections (see sections 6 and 7);
- (c) to undertake regular consultation with the Accounts Committee and to provide assistance with the Committee's investigations (see section 8);
- (d) to identify matters that may be appropriate for investigation by the Accounts Committee (see section 9); and
- (e) to examine matters referred to the Auditor **by members of the public, Tynwald, or members of Tynwald** (see sections 10 to 12);
- (f) [Repealed]

NB: the Treasury was going to oppose the amendment to subsection (e), in line with its opposition to the PAC amendment seeking to allow the TAG to conduct investigations of his own volition.

#### **Amendment #12 (linked to recommendation R81)**

➤ Was already effected by the Treasury (Miscellaneous Provisions) Act 2025.

#### **Amendments #20 and 22 (linked to recommendation R37 and R92)**

➤ Amends companies legislation as follows:

#### **1. Amendment of the Companies Act 1982**

In the *Companies Act 1982* after section 12(1) (appointment and remuneration of auditors), insert —





«(1A) This section does not apply to a company which is a body whose accounts must be inspected in accordance with the Audit Act 2006.».

## **2. Amendment of the Companies Act 2006**

In the *Companies Act 2006* after section 80C(1) (auditor to be qualified), insert —

« (1A) This section does not apply to a company which is a body whose accounts must be inspected in accordance with the Audit Act 2006.»

## **3. Amendment of the Incorporated Cell Companies Act 2010**

In the *Incorporated Cell Companies Act 2010*, in Schedule 1(application of 1931 legislation to ICS) —

(a) in paragraph 6 (auditors where no annual general meeting held), after sub-paragraph (d) insert (as full out words) «This paragraph does not apply to a company which is a body whose accounts must be inspected in accordance with the Audit Act 2006.»;

(b) in paragraph 7 (ICC responsibility for audit of its ICs), after sub-paragraph (2) insert «This paragraph does not apply to a company which is a body whose accounts must be inspected in accordance with the Audit Act 2006.»;

(c) in paragraph 8 (combining audit of ICs with their ICC), after sub-paragraph (2) insert «This paragraph does not apply to a company which is a body whose accounts must be inspected in accordance with the Audit Act 2006.».

## **4. Amendment of the Industrial Building Societies Act 1892**

In the *Industrial Building Societies Acts 1892* —

(a) in section 2 (interpretation), omit the definition of “~~public auditor~~”;

(b) in section 16(1) (duties and obligations of societies) —

(i) in paragraph (c), omit “~~either to the public auditor or two or more persons appointed~~”;

(ii) in paragraph (d), omit “whether the audit has been conducted by the public auditor, and if by any persons other than the public auditor shall state”, and for “each of such persons” substitute «the person who conducted the audit».



## 5. **Amendment of the Industrial Building Societies (Amendment) Act 1955**

In the *Industrial Building Societies (Amendment) Act 1955*, in section 3(3) (provisions as to annual return and audit) for "~~by one or more auditors~~" substitute «an auditor».»



## THEME 7: AMENDMENT OF ROLES OF TAG & INSPECTORS OF ACCOUNTS OF PUBLIC SECTOR BODIES

### Amendment #6 (linked to recommendation R44)

➤ Amends section 4A of the Audit Act 2006 as follows:

#### 4A General duties of an assurance reviewer or examiner

(1) An assurance reviewer or an examiner, in inspecting any accounts under this Act, must, by review of the accounts and otherwise, be reasonably satisfied there is nothing that has come to his or her attention that causes him or her to believe that the accounts have not been prepared as to —

(a) either –

(i) give a true or fair view of the financial affairs of the relevant body for the period, or at the date, to which they relate; or (as the case may be);

(ii) properly present the financial affairs of the relevant body for the period, or at the date, to which they relate;

(b) comply with any regulations under section 12, and any directions under section 13, which are applicable to them, and

(c) comply with the requirements of any other statutory provision applicable to them.

(2) In conducting an assurance review or an examination the inspector must also consider, so far as is practicable in the circumstances of the inspection being undertaken, whether any of the following is or may be contrary to law —

(a) the application of money, provided by Tynwald, by or on account of, the relevant body;

(b) the payment or application of money or other property held or received by or on account of the body;

(c) a transaction effected by or on account of the body.

~~(3) In conducting any assurance review or examination the inspector must by inspection of the accounts and otherwise satisfy himself or herself that there is not anything that would indicate that —~~

~~(a) the internal organisation of the relevant body, and the internal controls maintained by it, are such as to be insufficient to secure the proper management of the finances of the body and economy and efficiency in the use of its resources; and~~

~~(b) if the relevant body is a designated body for the purposes the Treasury Act 1985, the body has failed to comply with any principles or code of conduct prescribed by the Council of Ministers and specified for the purpose of this paragraph by direction of the Treasury.~~



(3) An assurance reviewer or, as the case may be, an examiner must as soon as it can reasonably be done notify the Tynwald Auditor General in writing of any insufficiency in the internal controls of the body whose accounts are being audited or other matter of which the assurance reviewer or examiner considers to be a significant concern.

(4) In discharging any duty under this Act, an assurance reviewer or, as the case may be, an examiner must have adequate regard to any guidance issued by the Tynwald Auditor General.

#### **Amendment #9 Nss. 3 (linked to recommendations R38 and R39)**

➤ Amends section 3 of the Audit Act 2006 as follows:

### **3 Appointment of auditor**

(1) All accounts required to be audited under this Act shall be —

- (a) audited by the Tynwald Auditor General; or
- (b) examined by an auditor appointed by the Tynwald Auditor General for the purpose.

~~(1A) In a case falling within subsection (1)(b) the audit certificate shall be given by the Tynwald Auditor General after satisfying himself or herself as to the adequacy of the examination.~~

(1B) An appointment under subsection (1)(b) shall be in writing and for such period, not exceeding 5 years as the Tynwald Auditor General thinks fit.

(1C) Where, under subsection (1)(b), the Tynwald Auditor General appoints an auditor to examine accounts, the Tynwald Auditor General must take reasonable steps to satisfy the Tynwald Auditor General about the quality of the auditor's work.

(2) The Tynwald Auditor General may appoint different auditors for the purpose of auditing the accounts of different bodies, or different accounts of the same body.

(3) If 2 or more auditors are appointed to audit the accounts of a body they may be appointed —

- (a) to act jointly,
- (b) to act separately in relation to different parts of the accounts, or
- (c) to discharge different functions in relation to the audit.

(4) A person is qualified for the purpose of subsection (1) if, and only if, that person is eligible for appointment as auditor of a company under section 14 of the Companies Act 1982.

(5) [Repealed]



(6) [Repealed]

NB: The Treasury was going to oppose this amendment as it is understood to remove the responsibility from the TAG for any audit undertaken under his powers of delegation.

#### **Amendment #9 Nss. 4 (linked to recommendation R39)**

➤ Amends section 3A of the Audit Act 2006 as follows:

##### **3A Appointment of assurance reviewer**

- (1) All accounts required to be the subject of an assurance review in accordance with this Act shall be reviewed by a qualified auditor appointed in writing by the Tynwald Auditor General.
- (2) The Tynwald Auditor General may appoint different assurance reviewers for the purpose of conducting assurance reviews of the accounts of different bodies, or different accounts of the same body.
- (3) If 2 or more persons are appointed to conduct assurance reviews of the accounts of a body they may be appointed —
  - (a) to act jointly,
  - (b) to act separately in relation to different parts of the accounts, or
  - (c) to discharge different functions in relation to the assurance review.
- (4) A person is qualified for the purpose of subsection (1) if, and only if, that person —
  - (a) is eligible for appointment as auditor of a company under section 14 of the Companies Act 1982; and
  - (b) is not disqualified by section 4B below.
- (5) The Tynwald Auditor General must take reasonable steps to satisfy the Tynwald Auditor General about the quality of the work of any assurance reviewer appointed under this section.

#### **Amendment #9 Nss. 5 (linked to recommendation R40)**

➤ Amends section 3A of the Audit Act 2006 as follows:

##### **4 General duties of auditor**

- (1) In auditing any accounts in accordance with this Act, an auditor shall by examination of the accounts and otherwise satisfy himself or herself that the accounts —



- (a) give a true and fair view of the financial affairs of the relevant body for the period, or at the date, to which they relate, as the case may be,
- (b) comply with any regulations under section 12, and any directions under section 13, which are applicable to them, and
- (c) comply with the requirements of any other statutory provision applicable to them.

(2) In auditing the accounts the auditor shall also consider whether —

- (a) the application by or on account of the relevant body of money provided by Tynwald,
- (b) the payment or application of money or other property held or received by or on account of the body, or
- (c) a transaction effected by or on account of the body, is or will be contrary to law.

~~(3) In auditing the accounts the auditor shall also consider —~~

- ~~(a) whether the internal organisation of the relevant body, and the internal controls maintained by it, are such as to secure the proper management of the finances of the body and economy and efficiency in the use of its resources; and~~
- ~~(b) where the relevant body is a designated body for the purposes of the Treasury Act 1985, whether the body has complied with any principles or code of conduct prescribed by the Council of Ministers and specified for the purpose of this paragraph by direction of the Treasury.~~

(3) An auditor must as soon as it can reasonably be done notify the Tynwald Auditor General in writing of any insufficiency in the internal controls of the body whose accounts are being audited or other matter of which the auditor considers to be a significant concern.

(4) In discharging any duty under this Act, an auditor must have adequate regard to any guidance issued by the Tynwald Auditor General.





## MISCELLANEOUS

The following amendments were to be moved by the PAC, but are not linked to any recommendations of the TAG.

### Amendment 8

➤ Inserts the following definition in section 21 of the Audit Act 2006 at the appropriate place in the order:

**“subsidiary”** means an individual, partnership, body corporate or unincorporated association which is controlled by a company (whether on its own or together with another individual or body), and a subsidiary is controlled if the company in question has the power to govern the subsidiary’s financial and operating policies with a view to benefitting from its operations.

NB: Treasury tabled an amendment to this amendment to remove any reference to “an individual” in the definition of “subsidiary” as it should only concern bodies established under private law, as per section 23 of the INTOSAI Lima Declaration.

### Amendment #9 Nss.8

➤ Amends section 14 of the Audit Act 2006 as follows:

#### 14 Fees for audits and assurance reviews

(1) The Tynwald Auditor General must determine the fee to be paid in respect of any audit or assurance review under this Act.

(2) Before determining a fee under subsection (1) the Tynwald Auditor General must consult the Treasury, the body whose accounts are to be the subject of the audit or assurance review and the person who is to conduct it.

(3) A body whose accounts are to be audited or to be the subject of an assurance review must pay the fee determined under subsection (1) for the audit or assurance review to the person appointed to conduct it.

(4) A fee may be recovered as a civil debt.

### Amendment 17

➤ Amends paragraph 17 of Schedule 1 to the Tynwald Auditor General Act 2011 as follows:



## **17 Accounts and inspection**

(1) The Auditor must —

- (a) keep accounts; and
- (b) prepare annual accounts in respect of each financial year.

(2) The accounts of the Auditor must be inspected in accordance with the Audit Act 2006 by a person selected for the purpose by the Public Accounts Committee.

(3) The financial year of the Auditor is —

- ~~(a) the period beginning with the date on which the first Auditor is appointed and ending with 31 March next following that date; and~~
- (b) each successive period of 12 months ending with 31 March.

Questions Under Standing Order 251:

Lead Member for Housing

- 1) Could the Lead Member for Housing please confirm the number of applicants on our housing list.
- 2) How many, do we have for the following:  
Flats /EPC  
1 Bed, 2 Bed, 3 Bed and 4 Bed.

David Quirk, 10 12 2025.

A handwritten signature in black ink, appearing to be 'D. Quirk', written over a horizontal line.





## REPORT

|                                    |  |
|------------------------------------|--|
| <b>Report to:</b>                  | Board of Onchan District Commissioners |
| <b>Reporting Officer:</b>          | Chief Executive/Clerk                  |
| <b>Date of the Meeting:</b>        | 15 <sup>th</sup> December 2025         |
| <b>Subject:</b>                    | Hawthorn Villa – Repairs               |
| <b>Public or Private Document:</b> | Public                                 |

### **Introduction:**

The Authority's office, Hawthorn Villa, already has an established maintenance budget of £3,000 per annum. This figure covers expenditure in relation to cyclical and planned maintenance, and some minor responsive repairs.

It is highlighted that work is required on the building that the current budget allowance will not cover.

### **Repairs Required:**

- Hinges, latches, and door closers to internal fire doors.
- Replacement floor coverings to various rooms.
- Internal decoration to various rooms; and
- External painting of railings.

It is also suggested that an improvement be made to access the building.

### **Suggested Improvement:**

- Installation of an automatic door opener to the reception accessible entrance vestibule door.

This report is provided to assist Board Members in determining whether they wish to provide funding to allow the works to be undertaken.

### **Previously Considered by the Board:**

Not applicable.

**Recommendation/s or Action/s Taken:****Required Repairs**

- **Option 1** – that the Board resolves that the required repairs to Hawthorn Villa, as highlighted by the Property Maintenance Manager, are undertaken.

Furthermore, that provision is made within the 2026/27 financial year budget and rate setting to fund the works.

- **Option 2** – that the Board resolves that the required repairs to Hawthorn Villa, as highlighted by the Property Maintenance Manager, are undertaken.

Furthermore, the Authority's General Reserves are utilised to fund the works.

- **Option 3** – that the Board resolves that the required repairs to Hawthorn Villa are not undertaken.

**Suggested Improvement**

- **Option 1** – that the Board resolves that the suggested improvement to Hawthorn Villa, as highlighted by the Property Maintenance Manager, is undertaken.

Furthermore, that provision is made within the 2026/27 financial year budget and rate setting to fund the works.

- **Option 2** – that the Board resolves that the suggested improvement to Hawthorn Villa, as highlighted by the Property Maintenance Manager, is undertaken.

Furthermore, the Authority's General Reserves are utilised to fund the works.

- **Option 3** – that the Board resolves that the suggested improvement to Hawthorn Villa is not undertaken.

**Supporting Rationale:****Required Repairs**

- All of the proposed works are necessary in relation to basic maintenance of the property. Due to the limited existing budget available, none of the proposed works can be funded by this existing provision.

**Suggested Improvement**

- The installation of an automatic door opener to the reception accessible entrance vestibule door is not a necessity, but it is noted that should the door have automatic opener then it will improve the accessibility of the public counter. An alternative to improve accessibility would be to remove the door closer device to reduce the resistance force on the door.
- Staff are requested to assist visitors with mobility restraints when using this entrance to the building.

|   |
|---|
| <ul style="list-style-type: none"> <li>This matter has been continually raised by staff since the reception of Hawthorn Villa was reconfigured in 2014/15.</li> </ul>   |
| <b>Alternatives Considered but not Recommended:</b>   |
| Not applicable.   |
| <b>Standing Orders:</b>   |
| Not applicable.   |
| <b>Resource Impact:</b>   |
| The relevant officers within the Surveyors Department will need to engage and manage contractors to undertake the proposed works.   |
| <b>Financial Impact:</b>  |
| <ul style="list-style-type: none"> <li>The cost of the works associated with the required repairs is £11,500.</li> <li>The cost of the works associated with the suggested improvement is £3,500.</li> <li>A total budget of £15,000 is requested for consideration.</li> </ul>   |
| <b>Legal and/or Insurance Impact:</b>   |
| <ul style="list-style-type: none"> <li>Building Control Act 1991.</li> <li>Equality Act 2017.</li> <li>Fire Precautions Act 1975.</li> <li>Health and Safety at Work Act 1974.</li> </ul>   |
| <b>Equality Impact:</b>   |
| <p>Any work undertaken at the Hawthorn Villa must comply with the relevant requirements of the Building Regulations, specifically Part M – Access to and Use of Buildings other than Dwellings.</p> <p>The Authority has a duty under section 21 of the Equality Act 2017 to make reasonable adjustments to remove barriers for disabled people where it is reasonable to do so, requiring consideration of cost, practicality, and impact.</p> |
| <b>Climate Change Impact:</b>   |
| Not applicable.   |
| <b>Consultation with Others:</b>  |
| <ul style="list-style-type: none"> <li>Lead Member for Finance and General Purposes, and the Lead Member for Environmental and Technical Services – Onchan District Commissioners.</li> </ul>   |



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|--|
| <ul style="list-style-type: none"><li>• Chief Executive/Clerk and the District Surveyor – Onchan District Commissioners.</li></ul> |
| <b>General Data Protection Regulations and/or Confidentiality Impact:</b>  |
| Not applicable.  |
| <b>Appendices:</b>   |
| Not applicable.  |

**For Members Consideration.**



**JOHN BOWNESS**

**PROPERTY MAINTENANCE MANAGER**



## REPORT

|                                    |  |
|------------------------------------|--|
| <b>Report to:</b>                  | Board of Onchan District Commissioners |
| <b>Reporting Officer:</b>          | Environmental and Technical Manager    |
| <b>Date of the Meeting:</b>        | 15 <sup>th</sup> December 2025         |
| <b>Subject:</b>                    | Bumper Boats in Onchan Pleasure Park   |
| <b>Public or Private Document:</b> | Public                                 |

### **Introduction:**

In September 2025 Members were made aware of issues that had developed on the bumper boats. This report is now for Members consideration following receipt of a quote from a marine company based on island.

### **Previously Considered by the Board:**

C25/09/02/14 ENVIRONMENTAL AND TECHNICAL SERVICES

#### **2. Bumper Boats in Onchan Pleasure Park**

The report of the Environmental and Technical Services Manager dated 22nd September 2025, copies of which having previously been circulated was considered.

The District Surveyor advised the Board of the following:

- Onchan Pleasure Park offers a range of attractions within the park, and one of the most popular attractions is the bumper boats, which are engine based rigid inflatable boats that are designed to bounce into each other;
- During the 2025 season, there have been numerous issues reported, which have developed into faults that have rendered some engines and mountings beyond economical repair;
- This memorandum has been produced to provide the Members of the Board with early notice of the issues that have occurred, and to allow time for consideration of any financial implications that may arise following the officer's investigations to resolve the matter;
- The purpose of the memorandum is to highlight to the Board that there may need to be significant expenditure on the boats before the start of the 2026 season;
- The options will be brought back to the Board prior to any expenditure, with options to ensure the future of the bumper boats;

- Officers are currently investigating a redesign of the engine mounting in the existing boats or the renewal of the bumper boats with new hulls, hypalons, and engines; and
- Along with the redesign or renewal of the boats, there is a requirement to install an engine lift at the bumper boat lake to prevent injury caused by excessive manual handling of lifting the engines in and out of the boats.

It was advised that the memorandum had been prepared for the Members of the Board's attention and that the matter would be brought back to the Board for further consideration as part of the 2026/27 Financial Year budget and District Rate setting.

#### **Recommendation/s or Action/s Taken:**

##### **New Boats**

**Option 1-** That the board resolves to purchase new boats and engines for £60,000 allocated from the Authority's reserves in the current year 2025/26 in time for the 2026 season.

##### **Engine Mount Repairs**

**Option 2** That the Board resolves to allocate £15,000 from the Authority's reserves in the current financial year 2025/26 to allow for the repair and replacement of engine mounts to the bumper boats in time for the 2026 season.

Furthermore, a report to be brought back with quotations from three local companies for the repairs as per standing order 2.3 Notwithstanding the provisions of Standing Orders 2.1 and 2.2 (2).

#### **Supporting Rationale:**

##### **New Boats**

Officers have obtained quotes from suppliers for the renewal and repairs of the bumper boats, the costs of renewal from the United States of America would be circa £60,000 which would include new boats, engines, and associated shipping costs and taxes.

##### **Engine Mount Repairs**

To date, one quote has been received from a local company to carryout repairs and lifting solutions for circa £15,000 which exceeds the threshold of standing orders, now officers are in the process of obtaining two further quotes to bring back for the Boards consideration should option 2 be preference.

#### **Alternatives Considered but not Recommended:**

##### **Option 3**

That the Board do not resolve to allocate funding for the replacement or repair of the existing boats and the future of the boats is considered.



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|--|
| <b>Standing Orders:</b>  |
| <p><b>New Boats</b></p> <p>7.0 EXEMPTIONS</p> <p>7.1 Nothing in these Standing Orders shall require tenders or quotes to be invited where:</p> <p>(a) In case of contracts for the supply of goods or materials:</p> <p>(i) the goods or materials are proprietary articles supplied only by one person or company, and are sold only at a fixed price and no reasonably satisfactory alternative is available;</p> <p><b>Engine Mount Repairs</b></p> <p>2.0 INVITATION OF TENDERS AND EXPRESSIONS OF INTEREST</p> <p>2.3 Notwithstanding the provisions of Standing Orders 2.1 and 2.2:-</p> <p>(2) Tenders or quotes for a contract for the execution of works or supply of materials estimated to cost between £10,000 and £25,000 may be sought from not fewer than three contractors without public notice inviting tenders or quotes.</p> |
| <b>Resource Impact:</b>  |
| No impact identified.  |
| <b>Financial Impact:</b>   |
| <p>An allocation of £60,000 or £15,000 would need to be made from the Authority's reserves in the current financial year so that repairs can be made prior to the park opening for the 2026 season.</p> <p>The current reserves are approximately £1,200,000 as of the accounts dated 31<sup>st</sup> March 2024.</p>  |
| <b>Legal and/or Insurance Impact:</b>  |
| Not applicable.  |
| <b>Equality Impact:</b>  |
| Not applicable.  |
| <b>Climate Change Impact:</b>  |
| Not applicable.  |
| <b>Consultation with Others:</b>   |
| Consultation with the following has occurred and no concerns or comment have been received.  |

- |   |
|---|
| <ul style="list-style-type: none"><li>• Lead Member for Environmental and Technical Services – Onchan District Commissioners.</li><li>• Chief Finance Officer and District Surveyor – Onchan District Commissioners</li></ul> |
| <b>General Data Protection Regulations and/or Confidentiality Impact:</b>   |
| Not applicable  |
| <b>Appendices:</b>  |
| Not applicable  |

**For Members Consideration.**



**Will Costain**

**ENVIRONMENTAL AND TECHNICAL MANAGER**