

ONCHAN DISTRICT COMMISSIONERS

*Hawthorn Villa,
79 Main Road, Onchan.*

ORDINARY MEETING

27th November 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 1st 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 17th November 2025 (Appendix 4.1)

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 25/90992/B	Mr & Mrs G Parry – 2 Cypse Mooar Cottages, Cypse Mooar Road	5 th December 2025

9. Finance and General Purposes:

9.1 (P) Rent Arrears for Garage Tenants – Update (Appendix 9.1)

9.2 (P) Rent Arrears for Social Housing Tenants - Update (Appendix 9.2)

9.3 (P) Rent Arrears for Commercial Tenants - Update (Appendix 9.3)

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

- | | | |
|-----------------|--|------------------------|
| 10.1 | Local Government (Amendment) Bill – Update | <i>(Appendix 10.1)</i> |
| 10.2 | Speed Limits (Various Roads) (East Area) Traffic Regulation Order 2025 – Consultation Response | <i>(Appendix 10.2)</i> |
| 10.3 (P) | Eastern Civic Amenity Site – 2026/27 Budget | <i>(Appendix 10.3)</i> |
| 10.4 | Kenyons Youth Café – Tenancy Proposals Update | <i>(Appendix 10.4)</i> |

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

- | | | |
|-----------------|--|------------------------|
| 11.1 | Lawn Bowls Isle of Man – Maintenance Request | <i>(Appendix 11.1)</i> |
| 11.2 (P) | AK Gardens and Maintenance Limited – Contract Alteration Request | <i>(Appendix 11.2)</i> |
| 11.3 | Public Audit Reform – Public Consultation | <i>(Appendix 11.3)</i> |

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

None.

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

None.

14. Environmental and Technical Services:

None.

15. Housing Matters:

- | | | |
|-------------|---|------------------------------------|
| 15.1 | Safeguarding Policy and Procedures – Updated | <i>(Appendix 15.1)</i> |
| 15.2 | Scheme 10 Barrule Drive and Ballachrink Drive – External Refurbishment Update | <i>District Surveyor to Report</i> |

16. Dates for the Diary:

Date	Organisation	Event	Time
1 st December 2025	Onchan District Commissioners	Board Meeting	7:00 pm
2 nd December 2025	Onchan District Commissioners	Commissioners Surgery – Heywood Court – Commissioners Lockwood & Wilson attending	2:00 pm to 3:00 pm
5 th December 2025	Onchan Silver Band	Christmas Concert – Onchan Methodist Church	7:30 pm
6 th December 2025	MSPCA	Christmas Fair - The HUB	12 pm to 3.30 pm
15 th December 2025	Onchan District Commissioners	Board Meeting	7:00 pm

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

PLANS LIST**Board Meeting to be held on Monday 1st December 2025****The Lead Member of Environmental and Technical Services and the District Surveyor have viewed the applications and recommend the following:-**

	Applicant/Address	Description
PA 25/90992/B 05/12/2025	Mr & Mrs Gavin Parry 2 Clypse Mooar Cottages Clypse Moar Road Onchan IM4 5BG	Proposed alterations and extension to dwelling to create additional living accommodation.
	<i>Recommendation – For Members Consideration</i>	

Ross Phillips

From: Ross Phillips
Sent: 25 November 2025 11:35
To: Ross Phillips
Subject: FW: Postponed Clause Stage of the Local Government (Amendment) Bill 2023

Importance: High

From: [REDACTED] >

Sent: 24 November 2025 16:39

To: [REDACTED]

Subject: Postponed Clause Stage of the Local Government (Amendment) Bill 2023

Importance: High

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

Dear All

With apologies for the late notice this email is to advise that, due to unavoidable circumstances, the Clauses Stage of the Local Government (Amendment) Bill 2023 will not be moved as planned tomorrow. Hopefully, if anyone was planning to attend in person you will receive this in time.

Kind Regards

[REDACTED]

[REDACTED]

Deputy Clerk of Tynwald and Clerk of the Legislative Council
Lhiass-Chleragh Tinvaal as Cleragh y Choonceil Slattyssagh
Legislative Buildings, Douglas, Isle of Man, IM1 3PW

[REDACTED]



Onchan District Commissioners

BARRANTEE ARDJYN CHONNAGHYN

Main Road, Onchan, Isle of Man, IM3 1RD

All enquiries to: Tel: (01624) 675564 email: admin@onchan.org.im

21st November 2025

Members of the Legislative Council
Legislative Buildings
Finch Road
Douglas
Isle of Man
IM1 3PW

Dear Members of the Legislative Council,

Local Government (Amendment) Bill 2023, Legislative Council Clauses Stage

Further to the Authority's written submission to the Legislative Council dated 25th September 2025, the Board of Onchan District Commissioners has instructed that I write to the Council on its behalf to request consideration of the following proposals, now that the Bill has progressed to the Clause Stages of the legislative process.

Proposal 1 – Rejection of Clause 5

The Authority respectfully requests that the Council reject Clause 5 in its entirety for the following reasons:

- **Absence of Stakeholder Engagement and Consultation in line with the Council of Ministers' Public Engagement and Consultation Principles (GD 2017/0061)** – the Authority continues to highlight with concern the absence of stakeholder engagement and consultation in relation to the inclusion of Clause 5. This omission is inconsistent with GD 2017/0061, which establishes clear expectations for transparency, accountability, and meaningful dialogue with affected parties.

It is the Authority's position that the introduction of Clause 5 without public consultation undermines the spirit of these principles. The Authority urges the Council to recognise that the absence of consultation represents a significant procedural deficiency.

Engagement and consultation would not only ensure compliance with established principles but also foster trust, legitimacy, and public confidence in the legislative process and the Department of Infrastructure's intentions. Without such consultation, Clause 5 risks being perceived as imposed rather than collaboratively developed, which could weaken its effectiveness and acceptance among members of the public.

- **Necessity** – it is the Authority’s position that the Department of Infrastructure, nor its political representatives, have provided sufficient evidence to justify the necessity of this clause. The inclusion of Clause 5 appears redundant when considered against the pre-existing provisions under Sections 4A, 5, and 7 of the Local Government Act 1985.

These provisions already empower the Department to impose functions upon local authorities where required. If properly applied, these pre-existing provisions would adequately address the concerns raised by the Department regarding the service provision of certain local authorities. The Board, therefore, contends that the introduction of a new clause within primary legislation is unnecessary.

- **Legal Challenge** – the Authority continues to question whether the Department possesses the legal power to manage or control assets owned by a local authority in circumstances where a local authority were to challenge a directive.

Legal advice obtained by the Authority indicates that the Department may face significant legal difficulties if it seeks to impose functions upon a local authority or to require financial contributions toward services delivered by another body, particularly where the local authority does not agree to comply. Such actions could expose the Department to judicial challenge and undermine the statutory autonomy of local authorities as established under the Local Government Act 1985.

The Authority therefore suggests that a more suitable and constructive approach, should such circumstances arise, would be for the Department to negotiate and engage proactively with local authorities. This would foster collaboration and strengthen working relationships, rather than inflaming them through the imposition of directives.

The Authority acknowledges that the Department may have already considered the risk of legal challenge. However, the Department should be required to provide an explanation to both local authorities and the Council outlining how it intends to proceed in the event of such a challenge, including the process for dispute resolution, and safeguards ensuring that members of the public are not adversely affected, both financially or in terms of service provision by protracted disputes between the Department and local authorities.

Proposal 2 – Inclusion of Safeguards within Clause 5

The Authority respectfully requests that if the Council does not reject Clause 5 in its entirety, the following safeguards be considered:

- **Inclusion of Mandatory Impact Assessments** – it is highlighted that there is an absence of evidence that the Department has undertaken a comprehensive assessment of the potential unforeseen consequences arising from Clause 5. Given the wide ranging implications for local authority functions, governance, assets, and resources, mandatory impact assessments must be included within the Bill.

Without the inclusion of mandatory impact assessments, there is a significant risk that Clause 5 may disrupt existing service delivery, strain inter-local authority relationships by creating unnecessary conflict and reducing cooperation, and generate legal and service provision ambiguities, leaving both local authorities and the public uncertain about responsibilities and accountability.

Mandatory impact assessments will provide procedural fairness ensuring decisions are evidence based and transparent, protect local authority assets and resources by preventing undue interference or reallocation without consent, provide proportionality and justification, guaranteeing that any imposed functions or financial obligations are reasonable and subject to appeal or review, and provide meaningful consultation, requiring genuine engagement with affected local authorities before the implementation of any directive.

- **Access to Financial Support** – the importance of ensuring that local authorities have equitable access to financial support in circumstances where new functions are to be imposed must be provided for. Without clear mechanisms for financial assistance, there is a risk that local authorities, particularly smaller authorities with limited resources, will be disproportionately burdened.

Without financial assistance, there are risks that a local authority could have its capacity reduced to deliver services as funds could be diverted to meet imposed obligations, face financial instability, and create inequitable treatment of members of the public, where residents in less well resourced areas could experience diminished service provision compared to those in larger or wealthier authorities.

Ensuring that imposed functions are accompanied by adequate financial support will mean that there is fair allocation of resources so that no local authority is disadvantaged due to its size or financial position, and prevent situations where local authorities are compelled to absorb costs without compensation. Provision should also be made for appeal or review mechanisms, allowing local authorities to challenge financial directives that are disproportionate or unreasonable.

- **Majority Vote in Tynwald is Required** – any recommendation by a Minister to transfer functions from Government to local authorities should be subject to the safeguard of a majority vote in Tynwald.

This requirement would ensure that such proposals are democratically validated reflecting the collective will of Tynwald rather than the decision of a single Minister, as well as demonstrating transparent and accountable decision making, therefore assuring local authorities and members of the public that decisions have been properly scrutinised to protect local governance and to ensure that any transfer of functions is considered in the wider context of resources, capacity, and public interest.

By requiring a majority vote in Tynwald, the Council would embed an important constitutional safeguard into the legislative process. This measure would strengthen trust between central and local government, uphold the principles of democracy, and protect members of the public from the risks associated with a ministerial directive.

The Department's obligation to consult with local authorities during the regulatory process provides the Authority with no reassurance that this will result in meaningful engagement, particularly in light of past and recent experiences where consultation and feedback have been inadequate. Onchan District Commissioners respectfully request that the Council give full consideration to these concerns and proposals before progressing further with the Bill.

Yours faithfully

A handwritten signature in dark ink, consisting of several fluid, sweeping strokes that start from the left and extend towards the right.

Ross Phillips
Chief Executive/Clerk
On behalf of Onchan District Commissioners

LEGISLATIVE COUNCIL Y Choonceil Slattyssagh



ORDER PAPER Claare Obbyr

Douglas
Tuesday 2nd December 2025
at 10.00am

1. Local Government (Amendment) Bill 2023 [[Explanatory Notes](#)]

This Bill was amended in the Keys. An updated version of the Bill including the Keys amendments is [available](#).

Clauses Stage

– Mr Mercer

Proposed amendments are in the attached concatenated list.

JOANN CORKISH
Clerk of the Legislative Council
Cleragh y Choonceil Slattyssagh

LOCAL GOVERNMENT (AMENDMENT) BILL 2023

CONCATENATED LIST OF AMENDMENTS

AMENDMENTS TO CLAUSE 5

1. Page 13, lines 32 to 35, for the existing text substitute —
 - «(2) Before making regulations under subsection (1), the Department must consult —
 - (a) the local authority or joint board concerned; and
 - (b) any other body likely to be affected by the regulations, and such consultation must include consideration of the financial and operational impact that the proposed imposition of a duty is likely to have on the consultees.».

(Mrs August-Phillips)
2. Page 14, lines 8 to 10, for the existing text substitute —
 - «(b) the function is identical to that of another person in close geographical proximity to the district of —
 - (i) the local authority (regardless of whether it is part of a joint board of which the Department is the other member); or
 - (ii) any of the local authorities (where there is a joint board comprised of more than one local authority); and».

(Mrs August-Phillips)
3. Page 14, line 12, after “authority” insert «or joint board (as the case may be)».

(Mrs August-Phillips)
4. Page 14, after line 13 insert —
 - «“(6) Not later than three years after the coming into operation of this section, the Council of Ministers must —
 - (a) conduct a review of the Department’s exercise of its power under this section;
 - (b) assess the impact on all concerned of the action taken by the Department in exercise of that power; and
 - (c) lay before Tynwald with all reasonable dispatch (and, in any event, not later than four years after this section comes into operation) a

report on the findings of the review and assessment, including recommendations as to whether this section should be —

- (i) retained with or without amendment; or
- (ii) repealed.”.».

(Mr Clueit)

AMENDMENT TO CLAUSE 12

5. Page 26, after line 9 insert «Maximum penalty – (summary) a fine of level 4 on the standard scale.».

(Mrs August-Phillips)

AMENDMENTS TO CLAUSE 20

6. Page 28, lines 29 to 33 and page 29, lines 1 to 16: for the existing text substitute —

«(1) For section 30(4), (5) and (6) (procedure, etc for byelaws), substitute —

“(4) Byelaws shall not have effect unless approved by the Department.

(5) The Department must —

- (a) decide on whether to approve the byelaws no later than 6 months after the byelaws were submitted to it; and
- (b) furnish the applicants for the byelaws with written notification of its decision.

(6) Where the Department fails to comply with subsection (5) —

- (a) the applicants for the byelaws may present a petition to Tynwald requesting that such byelaws be approved;
- (b) if it considers that the byelaws should be approved, Tynwald by resolution directs the Department to approve them;
- (c) if Tynwald acts in accordance with paragraph (b), the Department has 3 months within which to approve the byelaws, failing which the byelaws are deemed to have been approved.”.

(2) After section 30(9), insert —

“(10) Byelaws to which this section applies shall be laid before Tynwald.

(11) Every byelaw shall, when approved, be printed, and a copy shall be deposited at the principal office of the local authority and be

open to public inspection at all reasonable hours without payment.”.».

(Mrs August-Phillips)

AMENDMENTS TO CLAUSE 47

7. Page 43, line 16, for “Department” substitute «Department of Infrastructure».
(Mrs August-Phillips)
8. Page 43, line 21, for “Department” substitute «Department of Infrastructure».
(Mrs August-Phillips)
9. Page 43, line 25, for “Department” substitute «Department of Infrastructure».
(Mrs August-Phillips)
10. Page 43, line 28, for “Department” substitute «Department of Infrastructure».
(Mrs August-Phillips)

OMISSION OF CLAUSE 50

11. Page 44, lines 6 to 9, omit clause 50.

(Renumber succeeding clauses accordingly.)

(Mrs August-Phillips)



Onchan District Commissioners

BARRANTEE ARDJYN CHONNAGHYN

Main Road, Onchan, Isle of Man, IM3 1RD

All enquiries to: Tel: (01624) 675564 email: admin@onchan.org.im

25th November 2025

Mr P Davis
Traffic Regulations Manager
Traffic Regulations Order Team
Highway Services
Department of Infrastructure
Sea Terminal Building
Douglas
Isle of Man
IM1 2RF

Dear Mr Davis,

Re: Speed Limits (Various Roads) (East Area) Traffic Regulation Order 2025 – Public Consultation Response

Following the Board of Onchan District Commissioners' consideration of the Department's Traffic Regulation Order at the Ordinary Meeting of the Board held on Monday 17th November 2025, the Board Members requested that the following views be submitted on their behalf:

- **Previous Consultation Process** – it is noted again that the Department's approach regarding the administration of the previous public consultation process is not supported by Onchan District Commissioners.

The installation of new street furniture within the District prior to the consultation ending did not display the Department acting with good governance in relation to selflessness, accountability, openness, honesty, and leadership.

Additionally, the limitations of the online consultation mapping system will have reduced public participation i.e. respondents were only able to comment upon individual roads, rather than having the ability to make an overall assessment of an entire district, city, town, village, or parish.

- **Prioritisation of Infrastructure Improvements** – the priorities of the Board do not align with those of the Department. Onchan District Commissioners would rather that the prioritisation of highway maintenance and investment in existing infrastructure be considered before the prioritisation of the Traffic Regulation Order.

A large proportion of the inquiries and requests that the Authority receives from residents in relation to publicly adopted highways are road and footpath resurfacing

and repairs, highway drainage improvements, and improved traffic light signals at the junction adjacent to the Manx Arms public house.

- **Home Zones/ Residential Estates** – if the Traffic Regulation Order is to be implemented, it is appropriate that any areas classified as “home zones” that are not already regulated by a 20 miles per hour limit, are changed from 30 miles per hour speed limits to provide consistency across the District.

It is noted that within the proposed Traffic Regulation Order, this inconsistency will be resolved.

- **Main Roads** – any changes to speed limits on the roads that attract the highest volume of road users within the District will have the greatest impact. Without any data available to evaluate, the Commissioners and the Department cannot demonstrate the potential positive and negative impacts of a change in speed limit.

It continues to be requested that if a change in speed limit is to be implemented, the Department trial reduced speed limits on these roads temporarily rather than a permanent change.

Following the completion of a trial, the Department and the Authority may then be in a position to fully evaluate the advantages and disadvantages of reduced speed limits in relation to these roads.

- **Extension of Limit to Whitebridge Road** – it is noted that the proposed Traffic Regulation Order now includes a reduced speed limit on Whitebridge Road up to the junction of Windermere Avenue. If the Traffic Regulation Order is to be implemented, the Board supports this new inclusion.
- **Extension of Limit to Hillberry Road** – it is noted that the proposed Traffic Regulation Order does not include a reduced speed limit to the entirety of Hillberry Road. The Board recommends that if the Traffic Regulation Order is to be implemented, consideration be given by the Department to extending the newly reduced limit up to the junction of Hillberry Road and Heywood Park/ Bemahague School.
- **Newly Proposed Pedestrian Crossings to Governors Road and Hillberry Road** – it is noted within the previous public consultation feedback documents that the Department proposes to construct new pedestrian crossings on Governors Road and Hillberry Road.

The Board respects that the Department has financial limitations and must consider highway matters throughout the Island, but it is requested that the Department consider the funding of these two crossings as a priority to improve pedestrian safety on these two roads.

It is hoped that the views outlined within the above paragraphs will be considered by the Department before implementing the Traffic Regulation Order.

If you have any queries, please do not hesitate to contact the Authority.

Yours sincerely

A handwritten signature in black ink, consisting of several fluid, overlapping strokes that form a stylized representation of the name Ross Phillips.

ROSS PHILLIPS
CHIEF EXECUTIVE/CLERK
On behalf of the Board of Onchan District Commissioners



REPORT

Report to:	Board of Onchan District Commissioners
Reporting Officer:	Chief Executive/Clerk
Date of the Meeting:	18 th November 2025
Subject:	Kenyons Youth Café – Tenancy Proposals – Update
Public or Private Document:	Public

Introduction:

Kenyons Youth Café requested that the previous Board consider the charity's concerns regarding the capacity of the current room leased at the HUB on School Road, Onchan.

At the Ordinary Meeting held on 17th March 2025, the previous Board resolved the following:

“That the proposed alterations to Kenya Youth Café at the HUB be undertaken and that the estimated £25,000 expenditure be taken from the Authority's General Reserves. Furthermore, following receipt of the contractor quotes, if the costs are in excess of 20 percent more than the £25,000 the matter be brought back before the Board for further consideration.

For: *Mr Wilson, Mr Crellin, Mr Quirk and Miss Lewin*
Against: *Mr Turton and Miss Williams”*

The resolution was based on proposed internal alterations to enlarge Kenya Youth Café's current room, while reducing the size of the Meeting Room.

Officers have obtained pre-tender costings from a private quantity surveyor, together with contractor quotations. Unfortunately, these figures exceed the previously resolved maximum budget of £30,000. The costings and quotes are all in the region of £50,000.

The private quantity surveyor and contractors have advised that, with a budget of £50,000, a larger area could be created by constructing an extension to the side of the existing room used by Kenya Youth Café, on the HUB elevation fronting School Road.

This report is provided to assist Board Members in determining whether they wish to progress the matter further, and if so, how best to address the identified budgetary shortfall.

Previously Considered by the Board:

- Private Meeting held on Monday 18th November 2024.
- Ordinary Meeting held on 16th December 2024 – Minute reference C24/12/02/09.
- Ordinary Meeting held on 3rd February 2025 – Minute reference C24/02/01/09.
- Ordinary Meeting held on 17th March 2025 – Minute reference C25/03/02/09.

Recommendation/s or Action/s Taken:**Construction Proposals**

- **Option 1** – that the Board continues to support the Kenyons Youth Café internal alterations proposal previously agreed upon at the Ordinary Meeting held on 17th March 2025.
- **Option 2** – that the Board resolves to support a Kenyons Youth Café submission of planning and building control applications for the construction of an external extension to the HUB.

Funding Proposals

- **Option 1** – that the Authority budgets to fund the £20,000 budget shortfall by making provision within the 2026/27 financial year budget and rate setting.
- **Option 2** – that the Authority budgets to fund the £20,000 budget shortfall from the General Reserve.

Currently, the Authority has already budgeted that £30,000 be taken from the General Reserve.
- **Option 3** – that the Authority and Kenyons Youth Café submit an application to the Manx Lottery Trust to obtain the £20,000 budget shortfall.
- **Option 4** – that the Authority and Kenyons Youth Café advertise for expressions of interest in relation to obtaining private financial support, such as donations to fund the budget shortfall.

Supporting Rationale:**Increased Floor Area**

- Both construction proposals will provide an increased floor area for Kenyons Youth Café to utilise.

Maximum Occupancy

- The charity is experiencing increasing attendance numbers, but is now faced with having to turn away young people due to the current room's maximum occupancy limit.

- The maximum room occupancy used to be 25 people, but this was increased to 30 people following the previous Board agreeing to fund a minor extension during 2023/24, where a store room was amalgamated into the Kenyons Youth Café area.
- Construction proposal 1 will provide an increased maximum occupancy of 45 people.
- Construction proposal 2 could provide an increased maximum occupancy of 50 to 60 people, dependent on any final agreed upon design and obtaining approval from the Isle of Man Fire and Rescue Service.

Service Provision

- Both construction proposals will provide a larger floor area for the charity to provide services to young people within the community. Kenyons Youth Café has been well attended by young people since its inception and operates drop-in sessions for young people of high school age, proactive and reactive needs based support, & summer holiday daytime openings.
- The services offered aim to strengthen the professional relationship between young people and youth workers, leading to young people confiding more openly with youth workers, who in turn are able to offer advice and guidance on current issues affecting their lives, in order for a young person to make a more informed decision. Furthermore, removing the barriers to accessing support provides a positive distraction from anti-social behaviour.

Collaboration with Other Parties

- The charity collaborates with the Authority, the Isle of Man Youth Service, the Isle of Man Constabulary, and the local schools to best serve the interests of young people within the community.

Alternatives Considered but not Recommended:

That the Board no longer supports increasing the area of the space leased to Kenyons Youth Café.

Standing Orders:

Standing Orders on the Making of Contracts

- 2 – Invitation of Tenders and Expressions of Interest.

Resource Impact:

If the current tenancy is to be altered as per one of the recommendations noted above, the following actions may need to be considered, depending on which recommendation is resolved:

Chief Executive/Clerk

- Provision of an updated license between the Authority and Kenyons Youth Café.

- Collation of information to form an application to the Manx Lottery Trust for financial assistance.
- Provision of advertisements for expressions of interest in relation to financial assistance from other parties.

Surveyors Department

- Collation of information in relation to the submission of planning and building control applications.
- Liaison with the Isle of Man Fire and Rescue Service (IOMFRS) regarding inspections and altering the HUB's fire certificate to change occupancy numbers.
- Liaison with the Authority's current retained contractors in relation to negotiating and managing changes to the contracts held for the management of the fire alarm and emergency lighting, and cleaning.
- It is noted that due to the estimated expenditure required to complete any works, administration of expressions of interest and tenders from contractors will be required.
- Engagement and management of contractors to undertake the proposed works.

Finance Department

- Rearranging hirers of the Function and Meeting Rooms during the construction works and following completion of the works.
- Updates to the Authority's website and Facebook pages in relation to facilities available at the HUB.

Financial Impact:

Expenditure

- The previous Board resolved that £25,000 plus 5% be taken from the Authority's General Reserve to fund the proposed works during the 2025/26 Financial Year.
- Depending on the exact requirements and specifications, based on a cost per square metre, the estimated cost to fund the proposed alterations or an extension is £50,000.
- Options regarding funding any budgetary shortfall include utilising the Authority's General Reserve, private fund raising, and approaching the Manx Lottery Trust.

A loan and petition to borrow is not an option due to the amount of funding required not exceeding £50,000.

Income

- The Authority has budgeted a loss of income in relation to the HUB for the 2025/26 financial year due to the Kenyons Youth Café tenancy matter not being resolved prior to finalising the budget and Rate.

- The current rent for Kenyons Youth Café is £1,350 plus VAT per annum, fixed for a term of 5 years, which is due to expire in 2027.

Previously, the Board made no consideration in relation to increasing the rent if works were undertaken to increase the capacity of Kenyons Youth Café's room.

- If the Meeting Room is to be reduced in size to accommodate the internal alterations proposal, the Board may wish to consider the room hire charges.

The Meeting Room is currently charged at £18 per hour for public users, and £20 per hour for corporate users.

- A Building Control plan deposit and inspection fee would be payable to the Authority for both construction proposals.

Legal and/or Insurance Impact:

- Town and Country Planning Act 1999.
- Building Regulations 2014.
- Fire Precautions Act 1975.

Equality Impact:

Any work undertaken at the HUB must comply with the relevant requirements of the Building Regulations, specifically Approved Document M – Access to and Use of Buildings other than Dwellings.

Climate Change Impact:

Not applicable.

Consultation with Others:


- Kenyons Youth Café.
- Isle of Man Lottery Trust.
- The Lead Member for Finance and General Purposes – Onchan District Commissioners.
- District Surveyor, and the Property Maintenance Manager – Onchan District Commissioners.
- Isle of Man Fire and Rescue Service.

General Data Protection Regulations and/or Confidentiality Impact:

Commercial tenancies are usually considered by the Board In Private. Kenyons Youth Café has requested that the tenancy be considered publicly; therefore, this report has been included within the In Public agenda.

Appendices:
Not applicable.

For Members Consideration.

A handwritten signature in black ink, consisting of several fluid, overlapping loops and strokes, positioned above the printed name.

ROSS PHILLIPS

CHIEF EXECUTIVE/CLERK



Lawn Bowls Isle of Man

President: Gary Lenton

K.C. McGreal

20 November 2025

Ross Phillips
Chief Executive
Onchan District Commissioners

Dear Ross

Proposed Maintenance and Improvements to Flat Green for 2026

The Club would like to express their gratitude to the Commissioners and their staff for all the support and work done to maintain the Flat Green Bowling facilities in such excellent condition throughout the past several years.

However, over time it has become obvious to the members of the Lawn Bowling Club that the green surface has been developing subtle but definite undulations which are adversely affecting the manner in which the lawn bowls behaves. As you may be aware Lawn Green bowlers, to some extent, unlike their Crown Green brethren, require the playing surface to be as level as possible throughout in order that the relevant skills of the game may be brought to bear. I appreciate that we have brought this to your attention previously and following the visit of a number of your current Members to actually play on the green over the last couple of seasons their experience may help understand our position more clearly.

To address this we now believe that a comprehensive and thorough winter renovation procedure is overdue at the Club. This has been confirmed/advised by contacts established over the years with other UK Lawn Bowls Clubs

This procedure which could be undertaken in Autumn 2026 at the earliest, and would involve the following:-

- Aggressive scarification of the entire green surface.
- Solid tining or sarrel rolling
- Application of at least 2 large bags of bentgrass/fescue grass seed followed by brushing into the holes or slits created.
- Application of a top dressing mix of sand and loam on the basis of 3-5 kg per square metre.

We understand that the cost of this would not be insignificant but if the Commissioners were able to agree in principle the Club would be willing to contribute a significant part of our financial resources as well as some voluntary manpower towards seeing this process through.

We have not fully costed all of the materials as yet but understand it could be in the region of £2,500 over and above the usual winter materials budget allocated to the green.

Additionally, it is apparent the ditch linings are in need of new rubber lining in order to properly protect the Bowls as well as the players themselves. In Lawn Green Bowls the ditches can still be considered part of the playing surface therefore if we wish to raise the standards of the game it is vital to maintain the quality of all the facilities appropriately. We recognise that your renewal programme was to spread the cost over 4 years with 1 side of the green having been completed last season. We have obtained a couple of quotes for this and indicative costs are around the £1,200 to fully complete the work during 2026. Again the Club would be willing to assist to the best of its ability with the required financing.

We very much believe that the above would improve the quality of the Lawn Bowling facilities significantly and this would be repaid in the short to medium term by a marked increase in participation both by locals and overseas visitors. This will also assist our aim to host an international event during our 50th Golden Anniversary Season in 2027. I am certain that the Commissioners would welcome the kudos and publicity that would be generated from such an event.

However, we appreciate it is also vital that we retain the goodwill and cooperation of existing ground staff and obviously would ensure their overall approval and support continues to be the first and foremost consideration with the Groundsman continuing to be the lead on all maintenance and improvement work.

We would be most grateful if the Commissioners could consider the issues raised at their next budgetary or Onchan Park development meeting. If necessary we would be happy to meet with yourself and the Commissioners and discuss further with a view to firming up a course of action for the coming financial year.

In brief our Club is offering to make a significant financial contribution in both monetary and voluntary labour assistance towards the improvement of the green and surrounding ditch as indicated above. We appreciate that the primary obligation for providing a playing surface of a reasonable standard within the scope of the Lease falls on the Authority but we are prepared and willing to share the work and cost of making these immediate improvements for our mutual benefit and continued development of the facilities at Onchan park.

Please let me know if you would like any further information or prefer to meet to explore the details.

Kindest regards



Hon. Treasurer

Lawn Bowls Isle of Man



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

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 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 or telephone (01624) 685980.

STORAGE OF PERSONAL DATA

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?

QUESTION 2

REQUIRED

May we publish your response?

Please read our Privacy Policy on 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 2024-2025² 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;

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

² <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 responding³ 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.*"⁴

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.

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

⁴ [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 pronouncements⁵ 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 members⁶.

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

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

⁶ 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 inspection⁷ 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 so⁸
- Investigate any matter relating to the performance of the body in question or the economic, effective or efficient use of its resources⁹

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 require¹⁰ the production of information from these private bodies in the exercise of his functions (which may include personal information) and enter and inspect¹¹ 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 Act¹².

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?

⁷ See section 6 of the Tynwald Auditor General Act 2011

⁸ See section 9 of the Tynwald Auditor General Act 2011

⁹ See section 10 of the Tynwald Auditor General Act 2011

¹⁰ See section 13 of the Tynwald Auditor General Act 2011

¹¹ See section 14 of the Tynwald Auditor General Act 2011

¹² 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 pronouncements¹³ 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

¹³ 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 type="checkbox"/> NO |
| • The TAG's investigative functions | <input type="checkbox"/> YES | <input type="checkbox"/> NO |

Please explain why:



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

Please explain why:

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.

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:



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:

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.

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:

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.

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/ 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/ 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/ 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/ 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/ 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/ 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/ 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/ 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/ 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/ 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/ 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/ 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"> • by the auditor of the consolidated accounts of central government; and • the auditor of any other body funded from General Revenue that is required to prepare annual accounts.
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/ 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/ 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/ 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/ 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.
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Theme 9: Changes to the framework for public audit

Recommendation Name		Tynwald	Consultation	Technical	Primary/ 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/ 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 8th April 2025¹⁴. 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 2024-25¹⁵, 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~~

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

¹⁵ <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;

(b) 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.



REPORT

Report to:	Board of Onchan District Commissioners
Reporting Officer:	Chief Executive/Clerk
Date of the Meeting:	1 st December 2025
Subject:	Safeguarding Policy and Procedures
Public or Private Document:	Public

Introduction:

The Authority may come in to contact with those who may need further support or be at risk. The Policy is provide awareness and guidance regarding safeguarding.

This policy is to supercede the previously adopted guidance policy of the Department of Infrastructure which has not been reviewed since 2018.

Previously Considered by the Board:

C25/11/02/10- Consideration of any Reports from the Clerk or other Officer.

Recommendation/s or Action/s Taken:

- Recommendation – that the Board approves and implements the Safeguarding Policy and Procedures with immediate effect.

Supporting Rationale:

The policy provides a clear framework for staff to identify, report and respond to safeguarding concerns.

Establishing the policy will demonstrate the Authority's commitment to creating a safe and supporting environment.

It is now clarified that the mention of self-neglect within the Threshold Matrix is to link with the IOM Safeguarding Board Multi Agency Self-Neglect Procedural Guidance document.

Alternatives Considered but not Recommended:

Not recommended - To continue to use the adopted DOI Policy.

Standing Orders:
Schedule B(8) – Introduction of policies and procedures relevant to the provisions of services and functions undertaken by the Authority in relation to public sector housing, and any amendments which may be required.
Resource Impact:
Not applicable.
Financial Impact:
Not applicable.
Legal and/or Insurance Impact:
Policy developed considering the Safeguarding Act 2018, IOM Safeguarding Multi-Agency Safeguarding Procedures and the General Data Protection Regulations.
Equality Impact:
To ensure that individuals are protected from harm and treated with dignity and respect.
Climate Change Impact:
Not applicable.
Consultation with Others:
<p>Consultation has been undertaken with the following:</p> <ul style="list-style-type: none"> • Chief Executive/Clerk • Housing Manager • Lead Member for Housing • Department of Infrastructure • Safeguarding Trainer • Surveyors Department • Finance Department • Head Librarian
General Data Protection Regulations and/or Confidentiality Impact:
The Authority understands the special category data and information individuals may share with them, and personal data is collected and stored in line with the Authority's privacy policy and general data protection legislation.
Appendices:
Appendix 1 – Safeguarding Policy and Procedure

For Members Consideration.

R. PHILLIPS
CHIEF EXECUTIVE/CLERK





ONCHAN DISTRICT COMMISSIONERS

DRAFT submitted to CEO
08/01/2025 superseded
16/01/2025 & 18/02/25
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SAFEGUARDING POLICY AND PROCEDURES

Date: November 2025
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ONCHAN DISTRICT COMMISSIONERS



SAFEGUARDING POLICY AND PROCEDURES

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Please be aware that a hard copy of this document may not be the latest available version, which is available in the Authority's document management system, and which supersedes all previous versions.

Those to whom this policy applies are responsible for familiarising themselves periodically with the latest version and for complying with policy requirements at all times.

Effective from:	Replaces:	Originator:	Page X of Y
November 2025	New Policy	Chief Executive/Clerk	1 of 7
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History or Most Recent Policy Changes – MUST BE COMPLETED		
Version:	Date:	Change:
1	23/10/25	New Document

Onchan District Commissioners
Safeguarding Policy and Procedures

1. PURPOSE

Onchan District Commissioners (the "Authority"), will come in to contact with people who may be at risk and need extra support to stay safe and well.

This policy seeks to provide awareness and guidance regarding safeguarding in relation to the services provided by the Authority.

The Authority will refer concerns to appropriate external agencies, and will not undertake investigations.

2. SCOPE

This policy defines:

1. The Authority's aims
2. What key words mean
3. Roles and responsibilities
4. How to report concerns
5. Training requirements
6. How the Authority records and keeps information private
7. Where to get more help
8. Which laws apply

3. AIMS

- To protect vulnerable individuals from abuse, neglect and exploitation
- To promote awareness of safeguarding practices within the Authority
- To create a safe, supportive environment where individuals can report concerns without fear of judgement or retribution.
- To follow recognised good practices.
- Help people make informed choices about their own safety, in line with Making Safeguarding Personal.
- To identify and respond to safeguarding concerns.
- Work with the right agencies to get people the support they need

4. DEFINITIONS

4.1 Safeguarding:

The protection of individuals from harm, abuse, neglect, and exploitation, and promotion of their health and well-being.

4.2 Vulnerable Individuals:

Individuals who may be at risk of harm, abuse, neglect, and exploitation, due to factors such as age, disability, mental health issues, social isolation or other personal circumstances.

4.3 Abuse:

Any act, intentional or unintentional, that causes harm or distress to an individual. Types of abuse but are not limited to:

- **Physical abuse** – hitting, slapping, pushing, or other forms of physical harm.
- **Sexual abuse** – unwanted sexual contact or exploitation.
- **Emotional or psychological abuse** – threats, intimidation, or humiliation.
- **Financial abuse** – illegal or unauthorised use of a person's financial resources.
- **Neglect** – failure to meet an individual's basic needs, including food, shelter, and healthcare.
- **Discriminatory abuse** – treating someone unfairly based on their race, gender, disability, etc.

4.4 Making Safeguarding Personal:

Making Safeguarding Personal means putting the person first, focusing on what matters to them and improving their quality of life, choice and control. The six principles of safeguarding are:

1. **Empowerment** – An individual being supported and encouraged to make their own decisions and informed consent.
2. **Prevention** – It is better to take action before harm occurs.
3. **Proportionality** – The least intrusive response appropriate to the risk presented.
4. **Protection** – Support and representation for those in greatest need.
5. **Partnership** – Communities have a role to play in preventing, detecting and reporting.
6. **Accountability** – accountability and transparency in delivering safeguarding.

5. ROLES and RESPONSIBILITIES

5.1 Onchan District Commissioners

The Authority does not have statutory duties under the Safeguarding Act 2018. The Authority will act as a referral body and work in collaboration with appropriate external agencies.

5.2 Chief Executive/Clerk

- Promote a safeguarding culture.
- Advise management, staff and Board Members on safeguarding risks and policy implications.
- Develop, implement and review safeguarding policies and procedures.
- Collaborate with external agencies in referrals.
- Represent the Authority in safeguarding meetings.
- Give staff clear guidance on thresholds, referrals and processes.
- Provide training for staff.

5.3 Staff

- Complete safeguarding training appropriate to their role.
- Follow safeguarding policies and procedures.
- Identify and report concerns.
- Treat concerns confidentially and with respect for privacy and dignity.
- Actively contribute to creating a safeguarding culture.
- Encourage individuals to raise concerns in a confidential and supportive manner, ensuring their wishes are respected.

5.4 Individuals

- Individuals are encouraged to report any safeguarding concerns to any trusted member of staff or external agency.
- All concerns will be handled with confidentiality to protect the individual's privacy and ensure they feel safe to do so.

5.5 External Agencies

- In cases where concern involves criminal activity or requires expert intervention, agencies such as the police, social services, or health professionals will be informed.

6. SAFEGUARDING PROCEDURE

Identification of Concerns	
Concerns	Concerns may arise from staff observations, individual disclosures, or reports from external sources.
Internal Reporting	Safeguarding concerns to be reported to: <ul style="list-style-type: none">• Chief Executive/Clerk• Housing Manager• Deputy Clerk
Threshold Matrix	A Threshold Matrix can assist staff in determining when concerns should be escalated. https://www.proceduresonline.com/iom/sb/files/threshold_matrix.pdf

External Agencies	To address safeguarding concerns, the Authority will refer and work with agencies such as the Police, Social Services, Eastern Wellbeing Partnership or Health Care Providers.
Immediate Action (if necessary)	
Immediate Danger	If there is immediate danger staff should act swiftly to ensure the person's safety.
Serious Concerns	Serious concerns should be escalated directly to external agencies, (e.g. Police, social services).
Recording	Document the action taken, including the reason for any emergency intervention.
Support for the Individual	
Collaboration	In collaboration with external agencies, offer ongoing support to keep the person safe and well.

7. AUDIT TRAIL AND DOCUMENTATION

Record all actions clearly so we can show what support we offered, what referrals are made and why.

8. CONFIDENTIALITY

- Handle all concerns in strict confidence.
- Share information only with those who need to know to protect the person and provide support.
- Personal data will be protected in accordance with data protection laws.

9. DATA PROTECTION and PRIVACY

Data Protection

The data provided will be treated with care and in compliance with the General Data Protection Regulations and the Data Protection Act 2018. Personal data will only not be shared with third parties without the individual's consent unless there is a lawful basis for doing so.

The Authority understands the sensitivity of special category data and the information individuals may share with them. Any personal data collected will be stored in line with the Authority's privacy policy¹.

10. RISK MANAGEMENT

Employees have a right to work in an environment that is free from aggressive, threatening behaviour or abusive behaviour. The Authority is committed to maintain a safe and respectful workplace where all individuals can carry out their duties without fear of harm, intimidation or harassment.

In the event that an employee experiences such behaviour, they will receive immediate support. This may include access to counselling services, guidance from management and a clear process for reporting and addressing incidents.

11. FURTHER GUIDANCE

Due to the complexities of safeguarding further guidance and procedures are available through Isle of Man Safeguarding Board at https://www.proceduresonline.com/iom/sb/contents_adult.html

¹ Privacy Policy 2022 – <https://www.onchan.org.im/your-commissioners/policies-procedures/board->

☐ **Email:** safeguardingboard.co@gov.im

☐ **Phone:** +44 (0)1624 687365

12. LEGAL AND REGULATORY FRAMEWORK

This policy has been developed considering the Safeguarding Act 2018, IOM Safeguarding Multi-Agency Safeguarding Procedures, the General Data Protection Regulation (GDPR) and other relevant legislation.

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Appendix 1 – Threshold Matrix

The following matrix should be used to assist in making threshold decisions, and when a referral / Adult Safeguarding Raising a Concern form should be submitted. The Adult Safeguarding Team will make the decision as to whether the threshold has been met. These are just some examples.

<u>Type of Abuse</u>	<u>Managed through other approaches i.e., Complex care:</u>	<u>Low Level Concern</u> This should initially be discussed with a senior Manager or safeguarding lead within your area. If a decision is subsequently made to submit an Adult Safeguarding Raising a Concern form, the Adult Safeguarding Team will make a decision on whether a formal referral is appropriate, or they will guide the referrer to other relevant people or services as appropriate	<u>Significant Concern</u> An Adult Safeguarding Concern must be submitted to the Adult Safeguarding Team	<u>Critical Concern</u> An Adult Safeguarding Concern must be submitted to the Adult Safeguarding Team
Physical	<ul style="list-style-type: none"> Staff causing no/little harm, e.g., friction mark on skin due to ill fitting hoist sling Minor events that still meet criteria for incident reporting Missed medication dose resulting in no harm 	<ul style="list-style-type: none"> One-off incident involving service user on service user Inexplicable marking found on one occasion Recurring missed medication that causes no harm (query RnH input/reporting) Covert meds without care plans reflecting need and capacity assessments 	<ul style="list-style-type: none"> Inexplicable marking or lesions, cuts or grip marks found on more than one occasion Marks/lesions cuts caused by one person but to several service users Multiple pressure ulcers grade 2 or single pressure ulcer grade 3 or 4 Withholding of food, drinks or aids to independence Inexplicable fractures/injuries Assault 	<ul style="list-style-type: none"> Grievous bodily harm/assault with weapon leading to irreversible damage or death Patterns of recurring errors or an incident of deliberate maladministration results in death or serious ill health Over medicating and/or inappropriate restraint used to manage behaviour

Type of Abuse	Managed through other approaches	Low Level Concern	Significant Concern	Critical Concern
Sexual	<ul style="list-style-type: none"> One-off incident where adult is spoken to in a rude or other inappropriate way respect is undermined but no or little distress is caused 	<ul style="list-style-type: none"> One-off incident of low-level unwanted sexualised attention/ touching directed at one adult by another, whether or not capacity exists. 	<ul style="list-style-type: none"> Reoccurring verbal sexualised teasing Attempt to take camera/ video or use other forms of media to attain inappropriate pictures Recurring sexualised touch or isolated/ recurring masturbation without consent Being made to look at pornographic material without consent Being subject to indecent exposure Attempted penetration by any means (whether or not is occurs within a relationship) without consent Sexual harassment Sexual exploitation. 	<ul style="list-style-type: none"> Sex in a relationship characterised by authority, inequality or exploitation, e.g., staff and service user Sex without consent/rape Voyeurism without capacity/consent
Emotional/ Psychological	<ul style="list-style-type: none"> One-off incident where adult is spoken to in a rude or other inappropriate way respect is undermined but no or little distress is caused Occasional taunts/verbal outbursts between service users which do not cause distress 	<ul style="list-style-type: none"> Occasional taunts or verbal outbursts which cause distress The withholding of information to disempower. 	<ul style="list-style-type: none"> Treatment that undermines dignity and damages esteem Denying or failing to recognize an adult's choice or opinion Bullying by friends/ neighbours/ strangers Bullying by 1 person but multiple victims Humiliation Emotional blackmail, e.g. threats of abandonment/harm/threats to kill Frequent and frightening verbal outbursts. 	<ul style="list-style-type: none"> Denial of basic human rights/civil liberties, overriding advance directive, forced marriage Prolonged intimidation Vicious/personalised verbal attacks Withholding of information to disempower Allegations and concerns relating to "cuckooing"

Type of Abuse	Managed through other approaches	Low Level Concern	Significant Concern	Critical Concern
Financial	<ul style="list-style-type: none"> Staff personally benefit from the support they offer service users, e.g., accrue reward points on their own stores' loyalty cards when shopping, use "buy one get one free". Money is not recorded safely, property in line with any procedures 	<ul style="list-style-type: none"> Adult not routinely involved in decisions about how their money is spent or kept safe – capacity in this respect is not properly considered Theft Non-payment of care fees not impacting on care received Property falling into disrepair 	<ul style="list-style-type: none"> Adult's monies kept in a joint bank account – unclear arrangements for equitable sharing of interest. Adult denied access to his/her own funds or possessions Misuse/misappropriation of property, possessions or benefits by a person in a position of trust or control Personal finances illegally removed from adult's control 	<ul style="list-style-type: none"> Fraud/ exploitation relating to benefits, income, property or will Ongoing non-payment of care fees putting a person's care / placement at risk Finances removed from adult's control

<p>Self-neglect</p> <p>Refer to Self-Neglect Policy² re: pathway for responses</p> <p>Green=Low risk Refer to Wellbeing Partnership Standard Amber= Medium Risk-Refer to Wellbeing Partnership Enhanced Red= High/Severe Safeguarding Adults Referral Severe/Critical Adults at High Risk Panel</p>	<ul style="list-style-type: none"> An adult is beginning to show signs and symptoms of self-neglect Property neglected but all services/appliances work There is no/low risk or impact to self or others Risks can be managed by current professional oversight or universal services The person is not at risk of losing their place within the community Some evidence of hoarding—no impact on health/safety No access to support Non-compliant with support but no impact on health/safety/wellbeing Self-neglect behaviours arising from inability to care for oneself Adult has some unwillingness to address self-neglect but some openness to engage in change 	<ul style="list-style-type: none"> Incidents at this level require consultation and could be discussed with your Designated Safeguarding Lead or Safeguarding Adults Service. There is some harm or risk of harm but not significant. This can include but may not be exclusive to: <ul style="list-style-type: none"> Complex needs requiring multiple services Disengagement with professionals – unwilling to address self-neglect Indication of lack of insight Lack of essential amenities / food provision Collecting a large number of animals in inappropriate conditions Increasing unsanitary conditions There is medium risk and some impact to self / others Non-compliance with medication – medium risk to health and wellbeing. Property neglected, evidence of hoarding beginning to impact on health / safety Where animals in property are impacting on the environment with risk to health 	<ul style="list-style-type: none"> Living in squalid or unsanitary conditions There is extensive structural deterioration/damage in the property causing risk to life Refusal of health / medical treatment that will have a significant impact on health/wellbeing. High level of clutter / hoarding impacting on health and wellbeing, including fire hazard Behaviour poses medium to high risk to self and others Appearance of malnourishment The individual is not accepting any support or any plans to improve the situation Life of the adult or others is in danger without intervention Adult is an 'adult at risk' as defined by Adult Safeguarding Procedures 	<ul style="list-style-type: none"> If all efforts to engage the client in the self-neglect pathway have been unsuccessful then these need to be allocated to: <ul style="list-style-type: none"> Panel of Senior managers Highest risk/intractable risk Scrutiny/challenge and endorsement of risk management plan Support & advice to practitioners Solution focused Sanction additional resources
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<u>Type of Abuse</u>	• <u>Managed through other approaches</u> —	• Low Level Concern	• Significant Concern	• Critical Concern
Neglect / Acts of Omission	<ul style="list-style-type: none"> • Isolated missed home-care visit where no harm occurs • Adult is not assisted with a meal/drink on one occasion and no harm occurs • Adult not bathed as often as would like • Unwitnessed (residential home) fall that requires no external medication • treatment/assessment 	<ul style="list-style-type: none"> • Inadequacies in care provision that lead to discomfort or inconvenience – no significant harm occurs. E.g., being left wet occasionally • No access to aids for promoting independence that have been assessed as required 	<ul style="list-style-type: none"> • Recurrent missed home care visits where risk of harm escalates or one miss where harm occurs • Hospital discharge without adequate planning and harm occurs • Partner refuses to pay for care • Ongoing lack of care to extent that health and wellbeing deteriorate significantly, e.g., pressure wounds, dehydration, malnutrition, loss of independence/ confidence 	<ul style="list-style-type: none"> • Failure to arrange access to life saving services or medical care • Failure to intervene in dangerous situations where the adult lacks the capacity to assess risk • Deliberate maladministration of medication • Discharge from hospital where harm occurs and re-admission occurs

Discriminatory	<ul style="list-style-type: none"> Isolated incident when an inappropriate prejudicial remark is made to an adult and no or little distress is caused. 	<ul style="list-style-type: none"> Care planning fails to address an adult's diversity associated needs for a short period Isolated incident of teasing, motivated by prejudicial attitudes. 	<ul style="list-style-type: none"> Inequitable access to service provision as a result of a diversity issue Recurring taunts associated with diversity Recurring failure to meet specific needs associated with diversity Being refused access to essential services Denial of civil liberties, e.g., voting, making a complaint Humiliation or threats on a regular basis Persistent and frequent targeting by others in the community who take advantage of the vulnerable adult at risk 	<ul style="list-style-type: none"> Discrimination results in injury/ emergency medical treatment / fear for life Discrimination results in serious injury or attempted murder/honour-based violence.
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Organisational / Institutional	<ul style="list-style-type: none"> • Lack of stimulation/— opportunities for— people to engage in— social and leisure— activities— • Service users not given— sufficient voice or— involved in the running— of the service— • Denial of individuality and— opportunities to make— informed choices and— take positive risks 	<ul style="list-style-type: none"> • Care planning— documentation not— person-centred— • Lack of flexibility— and choice— • Inadequate staffing levels— • Lack of procedures for— management of finances— 	<ul style="list-style-type: none"> • Rigid/inflexible routines • Service user's dignity is— undermined, e.g., lack of— privacy during support with— intimate care needs, shared— undergarments— • Denial of individuality and— opportunities for service users to— make informed choices and take— responsible risks— • Staff misusing their position of— power over service users— • Bad practice not being reported and— going unchecked— • Unsafe and unhygienic living— environments— • Appropriate professionals not— consulted to manage support— needs of adult at risk including— consideration of health, social— care and behaviours which may— challenge etc 	<ul style="list-style-type: none"> • Over-medication and/or— inappropriate restraint used— to manage behaviour— • Widespread, consistent ill— treatment— • Staff misuse of power—
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Domestic Abuse	<ul style="list-style-type: none"> • One-off incident with no harm or injury experienced. 	<ul style="list-style-type: none"> • Occasional taunts or verbal outbursts • Victim has no current fears • Adequate protective factors • Children in household or present-refer to Children's Services. 	<ul style="list-style-type: none"> • Inexplicable marking or lesions or grip marks on a number of occasions • Subject to controlling behaviour • Frequent verbal/physical outbursts • Children in household or present-refer to Children's Services • Limited access to health care • Accumulation of incidents • Subject to stalking 	<ul style="list-style-type: none"> • Subject to regular violent behaviour • Threats to kill/choke/suffocate etc. • In constant fear of being harmed • Sex without valid consent (rape) • FGM female genital mutilation • So Called Honour based violence &/or forced marriage • Serious harm/murder • Children in household or present-refer to Children's Services.
Modern Slavery and Human Trafficking	<ul style="list-style-type: none"> • All concerns about Modern Day Slavery are deemed to be of a significant level or above. 		<ul style="list-style-type: none"> • Under control of another/fearful • Long Periods at work • Unable to get medical treatment • Poor living conditions/low wages • Regularly moved to avoid detection • Lives in work place • No health and safety in workplace • Under control of other e.g., gang master, pimp. • Subject to violence/threats • Risk of physical, psychological harm • Limited freedom of movements • No access to appropriate benefits 	<ul style="list-style-type: none"> • Risk of fatality/serious injury • No freedom • Risk of organ harvesting • Subject to forced marriage • Limited access to appropriate food and shelter • Sexual exploitation • Removal of passport or ID

Hate / Disability Crime	<ul style="list-style-type: none"> Isolated incident of teasing motivated by prejudicial attitudes towards an individual's difference. 	<ul style="list-style-type: none"> Isolated incident of care planning that fails to address an adult's specific diversity associated needs for a short period. 	<ul style="list-style-type: none"> In equitable access to service provision as a result of diversity issue Recurring failure to meet specific care/support needs associated with diversity Recurring taunts Being refused access to essential services Denial of civil liberties e.g., voting, making a complaint Humiliation of threats on a regular basis as a result of a diversity issue. Recurrent issues/incidents within community whereby adult at risk is targeted by individuals 	<ul style="list-style-type: none"> Hate crime resulting in injury/emergency medical treatment/fear of life Hate crime resulting in serious injury/attempted murder/honour based violence.
Female Genital Mutilation	<ul style="list-style-type: none"> Any concerns in relation to this type of abuse should be deemed as critical and referred directly to the Adult Safeguarding Team. 	<ul style="list-style-type: none"> Any concerns in relation to this type of abuse should be deemed as critical and referred directly to the Adult Safeguarding Team 	<ul style="list-style-type: none"> Any concerns in relation to this type of abuse should be deemed as critical and referred directly to the Adult Safeguarding Team 	<ul style="list-style-type: none"> Any concerns in relation to this type of abuse should be deemed as critical and referred directly to the Adult Safeguarding Team