Visit of Members of the Gibraltar Parliament

UK Parliament
23-25 January 2018

Report
## CONTENTS

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>EXECUTIVE SUMMARY</td>
<td>2</td>
</tr>
<tr>
<td>PROJECT OVERVIEW</td>
<td>3</td>
</tr>
<tr>
<td>AIMS &amp; OBJECTIVES</td>
<td>4</td>
</tr>
<tr>
<td>PARTICIPANTS</td>
<td>4</td>
</tr>
<tr>
<td>KEY STAKEHOLDERS</td>
<td>4</td>
</tr>
<tr>
<td>KEY ISSUES</td>
<td>5</td>
</tr>
<tr>
<td>RESULTS OF THE PROJECT</td>
<td>8</td>
</tr>
<tr>
<td>NEXT STEPS</td>
<td>12</td>
</tr>
<tr>
<td>FURTHER RESOURCES</td>
<td>12</td>
</tr>
<tr>
<td>ACKNOWLEDGEMENTS</td>
<td>12</td>
</tr>
<tr>
<td>ANNEX A: PROGRAMME OVERVIEW</td>
<td>13</td>
</tr>
<tr>
<td>ANNEX B: GIBRALTAR DELEGATION BIOGRAPHIES</td>
<td>15</td>
</tr>
<tr>
<td>ANNEX C: SPEAKER BIOGRAPHIES</td>
<td>17</td>
</tr>
</tbody>
</table>
EXECUTIVE SUMMARY

CPA UK has formed a consortium with the UK National Audit Office (NAO) and the UK Government Internal Audit Agency (GIAA) to deliver a three-year project of activities to support relevant UK Overseas Territory (UKOT) stakeholders. The programme brings together parliamentarians and audit officials from the Territories and UK to discuss frameworks for good practice and priorities in public financial management. The Project was launched with the CPA UK and UK Overseas Territories Parliamentary Forum on Public Financial Management in March 2017. At the Forum, bilateral discussions provided an opportunity to discuss priorities and specific challenges in public financial oversight and audit.

The Parliament of Gibraltar does not have a Public Accounts Committee (PAC). Members debate the Audit Office's Report on Government Accounts annually and exercise oversight of the Executive through other tools, primarily questions. The Government set up the Commission on Democratic and Political Reform in 2012. The Commission reported in January 2013, and its findings did not recommend the creation of a PAC.

In light of this, CPA UK organised a programme to support Members of Parliament from the Government and Opposition in enhancing their oversight role, supporting effective financial scrutiny outside of the framework of a PAC. The programme shared approaches between the Gibraltar Parliament and UK Parliament on the oversight of public spending and parliamentary public financial management. It facilitated the sharing of experiences and good practice between Members of both parliaments and supported Members in building their capacity to effectively scrutinise public expenditure. It also facilitated discussion of other mutual issues and priorities such as trade, plans for the UK exiting the European Union, and the Commonwealth.

During meetings over the three days delegates discussed financial scrutiny by individual MPs, the relationship between MPs and the Auditor-General, the role of the PAC, the operation of PAC hearings, scrutiny support available to Members, and other areas such as plans for the UK exiting the European Union and the Commonwealth. Meetings with the Rt Hon Hilary Benn MP, Chair of the Committee on Exiting the European Union, the House of Lords European Union Select Committee and the Gibraltar All Party Parliamentary Group allowed for a discussion of Gibraltar's concerns.

Delegates recorded significant increases in levels of understanding around the key themes of the programme. The programme received extensive local media coverage, helping build awareness about the role and functions of the PAC, and the additionality it brings. The delegation identified a number of areas they were particularly interested in, including the relationship that exists between UK MPs and the UK Auditor-General. They expressed a desire to see an enhanced relationship between themselves and the Gibraltar Audit Office (GAO), including increased communication between MPs and the GAO, seeing the Gibraltar Audit Office undertake more value for money oriented work, and greater support provided within the Parliament to Members with analysing and scrutinising departmental spending. They also identified a desire to learn more about the composition of other UKOT PACs, the work they undertake, and the working relationship between Auditor-Generals and other UKOT legislatures.
1.01. CPA UK has formed a consortium with the UK National Audit Office (NAO) and the UK Government Internal Audit Agency (GIAA) to deliver a three-year project of activities to support relevant UK Overseas Territory (UKOT) stakeholders. The programme brings together parliamentarians and audit officials from the Territories and UK to discuss frameworks for good practice and priorities in public financial management. CPA UK’s programme team is working in partnership with Territory legislatures and audit institutions to gain insight and expertise to ensure that activities fit the specific context and demand of each Territory.

1.02. The Project was launched with the CPA UK and UK Overseas Territories Parliamentary Forum on Public Financial Management in Miami on 1-2 March 2017. As part of the Forum, bilateral discussions between PAC Chairs, Auditor Generals, and Heads of Internal Audit, provided an opportunity to discuss priorities and specific challenges in public financial oversight and audit, and convey how the UK Overseas Territories Project (UKOTP) could best support their roles. Gibraltar was represented at the Forum by Tony Sacramento, then Assistant Principal Auditor and now Principal Auditor, and Sergio Braz, Assistant Principal Auditor, both of the Gibraltar Audit Office.

1.03. The Parliament of Gibraltar does not have a Public Accounts Committee; Members debate the Audit Office’s Report on Government Accounts annually and exercise oversight of the Executive through other tools, primarily questions. The Government set up the Commission on Democratic and Political Reform in 2012 to examine Gibraltar’s political and electoral system. The Commission reported in January 2013, and its findings did not recommend the creation of a PAC.

1.04. Following consultation with various stakeholders, CPA UK organised a three-day visit to Westminster, which was focused on international good practice in public financial management. It offered support to Members of Parliament from the Government and Opposition in enhancing their oversight role, supporting effective financial scrutiny outside of the framework of a PAC, which the Gibraltar Parliament does not operate.
AIMS & OBJECTIVES

2.01. Aim: To enable a delegation of Members of the Gibraltar Parliament to build their understanding and the capacity of their role in oversight of public spending and public financial management.

2.02. Objectives:
   a. To share approaches between the Gibraltar Parliament and UK Parliament on the oversight of public spending and parliamentary public financial management.
   b. To facilitate the sharing of experiences and good practice between Members of the Gibraltar Parliament and UK Parliament.
   c. Support visiting Members in building their capacity to effectively scrutinise public expenditure
   d. To discuss other mutual issues and priorities of the Gibraltar Parliament and UK Parliament, such as trade, Brexit, and the Commonwealth.

PARTICIPANTS

3.01. • Hon. Sir J J Bossano KCMG MP, Minister for Economic Development, Telecommunications & the Gibraltar Savings Bank
   • Hon. Roy Clinton MP, Shadow Minister for Public Finance, Inwards Investment, the Gibraltar Savings Bank and Small Business
   • Hon. Edwin Reyes MP, Shadow Minister for Education, Training & Skills, Employment, Sports & Leisure, Culture, Public Sector & MOD Industrial Relations
   • Hon. Lawrence Llamas MP, Member of Parliament
   • Hon. Marlene Hassan Nahon MP, Member of Parliament
   • Members of the UK Parliament
   • Officials of the UK Parliament
   • National Audit Office
   • Chairs, Members and Clerks of the UK Public Accounts Committee and Exiting the European Union Committee

KEY STAKEHOLDERS

4.01. • Gibraltar Parliament (Government and Opposition Members)
   • CPA Gibraltar
   • CPA UK
   • UK Parliament
   • Gibraltar Government Office, London
   • Governor’s Office, Gibraltar

Financial Scrutiny – Stakeholder Web:

- Observing the PAC post-hearing private meeting
- Observing the PAC Hearing
- UK PAC – Meeting with Chris Evans MP, 2nd Clerk, and Chair Liaison
- Scrutiny Unit
- Kevin Foster MP (former PAC Member), financial scrutiny by individual MPs and by the PAC
- NAO Briefing on how the NAO works with Parliament
5.01. Financial Scrutiny by Individual MPs
Kevin Foster MP discussed with the delegates the mechanisms for financial scrutiny by individual MPs in Westminster. A range of mechanisms exist, including Prime Minister Questions, where recent scrutiny has included discussion of the public contracting of services to Carillion following the collapse of this private contractor, and the value for money provided through the building of government buildings through Private Finance Initiative (PFI) contracts. However, it was noted that such discussions were often party political. Departmental questions also provided an opportunity to scrutinise spending in each department, or Treasury questions to scrutinise more broadly budget and finance issues. Sir J J Bossano KCMG MP discussed the role questions play in Gibraltar as the main source of providing financial scrutiny.

Finance Bills and Estimates debates also provide MPs in the UK an opportunity to discuss government spending. Kevin Foster MP noted that he believed that the PAC was the most effective mechanism for the scrutiny of expenditure.

5.02. Relationship between MPs and Auditor General

Jennifer Brown highlighted that the Auditor General and NAO's Value for Money work provided an opinion to Parliament on whether government had secured value for money when spending taxpayers' money. The Auditor General could examine any area of a public organisation where taxpayers' money is spent. The NAO could also conduct investigations into areas of concern raised by MPs or others. The Auditor General currently meets with the PAC Chair twice a week, and other department Committee chairs once a week, as well as individual MPs. While the Auditor General is independent, they are obliged to take into consideration information they receive. PAC inquiries are typically based on an NAO report, however sometimes the PAC would ask the NAO to consider looking into specific areas, such as on the tax revenue work.

Roy Clinton MP discussed the relationship between the Gibraltar Parliament and Gibraltar Audit Office. Members debated the Audit Office's Report on Government Accounts annually and raised areas of concerns in the report. The focus of the Audit Office's work is currently on financial audit, ensuring the government spent money in line with Parliament's intentions. Little value for money work is currently conducted.

There are five dimensions to our work

- **Financial Audit**: We certified 372 accounts in 2016-17.
  - Bodies we audit include government departments, charities and some companies.
  - We published 88 value for money reports in 2016-17.
  - We highlight important lessons for the bodies we audit and for government more widely.

- **Value for Money**: We completed 18 investigations in 2016-17. This work enables us to respond quickly to important issues that public bodies face.
  - Our work focuses on robust financial management, using information better and areas where MPs and others have concerns.

- **Investigations**: We help the Committee of Public Accounts (PAC), other Select Committees and individual MPs in their scrutiny of public spending and service delivery.
  - The PAC held 62 hearings based on our work in 2016-17. We also supported other Parliamentary committees.

- **Support for Parliament**: We carry out external audits of a range of international organisations.
  - We report on EU spending in the UK.
  - We are a member of INTOSAI and EUROSAI**

*International Organisation of Supreme Audit Institutions  **European Organisation of Supreme Audit Institutions*
Jennifer Brown discussed who the NAO's work is produced for, including the PAC, departmental select committees, all MPs and Peers, senior officials in government departments, and members of the public and groups interested in aspects of the NAO's work. Jennifer Brown then discussed the relationship between the NAO and individual MPs. The NAO receive correspondence from individual MPs, the public, and whistleblowers who raise areas of concern. The NAO look into such concerns, and where necessary conduct an investigation or perform a value for money study. The NAO also brief individual MPs on any of its reports and also provide briefings to APPGs.

The NAO also provide written and oral briefings for PAC Members on the main issues of the report, areas of concern and suggested questions for witnesses. Jennifer Brown highlighted that the PAC was a valuable mechanism as it allowed politicians to be much more forthright given they operate under parliamentary privilege. During PAC evidence sessions, the Auditor General sits with the PAC and can ask clarification questions of the witnesses during the session.

The government can accept, partially accept, or reject recommendations by the NAO with 88% of recommendations being accepted. The NAO had found that its reports and the recommendations had much more traction when they were picked up by the PAC than when they weren't. Departments were also much more likely to take action in response to recommendations.

5.03. Role of the Public Accounts Committee
Kevin Foster MP, a Member of the PAC until 2017, noted that in the last ten years, the Committee had started looking at tax revenue collection, not just government spending. The Committee can handle contentious issues on a cross party basis. The Chair of the PAC is always a senior politician, with Rt Hon Sir Harold Wilson and Rt Hon David Davis MP serving as previous Chairs. The Chair is elected by all MPs, with individual Members being elected based on a vote within their own party. Kevin Foster MP noted that typically PAC Chairs refrain from party politics, except for raising constituency issues.

The PAC Chair and the Auditor-General typically meet twice a week to discuss upcoming work. Private PAC-NAO meetings take place to discuss upcoming work and share information. Kevin Foster MP highlighted that the Committee agenda is agreed by unanimity within the PAC which gives it a strength by reducing perceptions of individual action or perceptions of MPs pursuing their own agendas.

In a meeting discussing the PAC, Member Chris Evans MP discussed some of the committee's recent work, including inquiries on Carillion's work on military housing, work on community rehabilitation companies, the electrification of rail networks from Wales to London, and digitisation projects in the BBC. Chris Evans MP highlighted that government waste was a cross-party issue, and it was tackling this that made the PAC work so well.

5.04. PAC Hearings and Reporting
The primary basis for PAC hearings are NAO reports providing very rigorous analysis. Institutions that receive any taxpayer funding are required to cooperate with the National Audit Office, and the only circumstances where more limited cooperation is permitted are on national security grounds. Chris Evans MP highlighted that the PAC will follow the public pound anywhere to ensure value for money.

PAC hearings typically seek evidence from the Permanent Secretary, not the Minister. Kevin Foster MP noted that Permanent Secretaries have typically been at departments much longer than Ministers, and also that seeking evidence from Civil Servants eliminated the partisan nature of responses. Civil servants are required to give evidence to the Committee and must appear. Chris Evans MP highlighted the benefit of gathering local evidence and constituency stories from local MPs with constituents affected by the issue.

Chris Evans MP noted that in recent history PAC reports had been unanimously agreed, and the bipartisan nature of the Committee was epitomised by MPs not sitting in party blocks. The unanimity gave the Committee an authority in its findings. It was highlighted that the PAC was not about scrutinising policy but about its implementation. The nature of PAC work involved a wide variety of areas from taxation of companies, government departmental spending to nuclear decommissioning.

The delegates had the opportunity to view the practices and procedures of the Public Accounts Committee through observing an evidence session as part of its inquiry on the decline in national lottery income. The delegates had the opportunity to observe the questioning
of a variety of witnesses from the civil service, Camelot and the Big Lottery Fund. Following the hearing, the delegates observed the closed meeting of the PAC discussing the inquiry and next steps.

Kevin Foster MP noted that once the PAC had published its report with recommendations, the government has to respond to the PAC’s recommendations within a fixed period of time. If recommendations were not being accepted, the government has to explain why. Where recommendations were being accepted, the government had to provide progress updates every few months until they are fully implemented. The PAC Chair can apply for specific reports to be debated in the House of Commons Chamber. Departmental questions and Prime Ministers Questions also provided an opportunity to highlight key findings from inquiries. Chris Evans MP highlighted that his work on the PAC often informed his subsequent work when asking questions during department questions.

5.05. Financial Scrutiny Support Available to Members

Aruni Muthumala, Senior Economic and Finance Analyst at the Scrutiny Unit described how the unit was set up in 2003 to provide members with increased scrutiny expertise. It exists to strengthen the scrutiny function of the House by helping Members scrutinise departmental spending. It is a team of five people and is part of the Committee Office in the House of Commons. It provides specialist expertise to select committees, especially on financial matters and on draft bills. The Treasury Committee, for instance, holds an inquiry on the budget each year.

Aruni Muthumala discussed the role of departmental select committees and the role of the PAC in providing financial scrutiny. Departmental select committees hold oral evidence sessions on Annual Reports and Accounts of Departments, with inquiries taking place each year, enabling a continuity of this scrutiny process. Aruni Muthumala discussed the usual focus of inquiries relating to financial scrutiny, highlighting big projects of national spend, areas where there is evident public dissatisfaction, areas which have received a lot of media coverage, and areas where committees feel there are specific areas where recommendations to government can make a difference.

The delegates discussed the process of the inquiry, including setting terms of reference, asking for written submissions, holding oral evidence sessions (sometimes multiple) and creating a public report with recommendations. Aruni Muthumala also discussed the importance in some cases of recommendations focused on transparency of information and the quality of this information, rather than a broader recommendation. An accepted recommendation on transparency of information, leading to more information being released can often be particularly effective in leading to positive outcomes. With the information in the public...
domain, media and public interest can then spur change as a result of wider citizen pressure.

The delegates also discussed the House of Commons Library which provides confidential research and individual written and oral briefings from subject specialists. Where there are areas of interest from a number of members, the House of Commons provides an additional public briefing note.

5.06. Brexit
During the visit, the delegates held a variety of meetings on Brexit. These included meetings with:

- The Committee on Exiting the European Union, comprising Rt Hon. Hilary Benn MP, Chair of the Committee on Exiting the European Union, Craig MacKinlay MP and Hywel Williams MP, both Members of the Committee on Exiting the European Union
- The European Union Select Committee of the House of Lords, comprising Lord Whitty, Lord Kinnoull, and Baroness Falkner
- Baroness Hayter of Kentish Town, Shadow Deputy Leader of the House of Lords and Shadow Minister to the Department for Exiting the European Union, and Jenny Chapman MP, Shadow Minister to the Department for Exiting the European Union
- Members of the All Party Parliamentary Group on Gibraltar
- Rt Hon. Sir Lindsay Hoyle MP, Chairman Ways and Means and Deputy Speaker

During these meetings, the delegation discussed the next steps in the UK’s withdrawal from the European Union and Gibraltar’s concerns about the process. The delegates’ main concerns were protection from a possible Spanish sovereignty claim, the impact on Gibraltar’s economy, the Gibraltar-Spain border, and future trade and financial service opportunities for Gibraltar.

Marlene Hassan Nahon MP highlighted that it was a very anxious time for the citizens of Gibraltar, politically, economically, and culturally. The delegation expressed their view that the transition arrangements must apply to the UK and Gibraltar, as the UK Prime Minister has stated. Sir J J Bossano KCMG MP highlighted that he feared Gibraltar would not be part of the transition agreement, and this would mean that Gibraltar had no time to develop new markets to reduce their reliance on the EU market. He also noted that if Gibraltar was not included in the exit deal, then there would be a situation where the 96% of the population who voted in Gibraltar for remain would not have access to the EU, while the 52% who voted to leave the European Union in the UK would. The delegation expressed concerns about Spain’s claims that it has a veto over the transition and exit deals being
Sir J J Bossano KCMG MP felt that while the UK government had a willingness to deliver on its aims for Gibraltar, it was not clear it would be able to deliver. Roy Clinton MP also highlighted that he would like to see the UK and Gibraltar sign a trade agreement to preserve their relationship and give some economic security to Gibraltar as it sought to develop new markets in light of the UK’s decision to leave the European Union.

6.01. Participants completed post-assessment forms which gathered quantitative and qualitative data on seven key themes. These were:

- The Role of Parliamentarians in Oversight & Scrutiny within Public Financial Management
- Scrutiny of Public Expenditure
- Good practice in working between Supreme Audit Institutions and Parliament
- Budget and Financial Scrutiny
- The Role of Public Accounts Committees
- The operation of Public Accounts Committee Evidence Sessions
- The UK Parliament’s work on Brexit

Analysis of the participant post-assessment forms yielded the below levels of understanding after the programme, with five being the maximum value indicating strong understanding.

By meeting the programme objectives, the programme produced the following outcomes:

6.02. Members of the delegation and the UK Parliament shared their approaches to the oversight of public spending and parliamentary public financial management. Pre-programme the average levels of understanding of the Gibraltar delegates was 2 for the role of Parliamentarians in the oversight and scrutiny of public financial management. It was also 2 for scrutiny of expenditure on a five point scale. Following the programme, delegates average level of understanding increased to 4.2 and 4 respectively.

6.03. The programme increased the capacity of the visiting Gibraltar Members to effectively scrutinise public expenditure. Delegates met with a range of stakeholders on financial scrutiny, including with Kevin Foster MP, Members and staff of the PAC, the NAO and the Scrutiny Unit. Pre-programme the average levels of understanding of the Gibraltar delegates was 2 for budget and financial scrutiny and 1.6 for good practice in working between Supreme Audit Institutions and Parliament on a five point scale. Following the programme, delegates’ average level of understanding rose to 4 and 3.8 respectively.

6.04. The programme increased awareness and understanding of the role of the Public Accounts Committee and Committee Members, including understanding of shared challenges and solutions. This was achieved through a meeting with former PAC Member Kevin Foster MP, a meeting with the PAC, and observing a PAC Evidence Session. Before the programme, the average rating of understanding of the role of the Public Accounts Committee was 1.8, as was the understanding of the operation of PAC evidence
sessions. Following the programme, both these levels of understanding increased to 4.0 on the five point scale.

6.05. The programme increased understanding of mutual issues and priorities of the Gibraltar Parliament and UK Parliament, such as trade, Brexit, and the Commonwealth. This was achieved through meetings with the Committee on Exiting the European Union, the House of Lords European Union Select Committee, a working lunch with the Gibraltar APPG, a meeting with Sir Lindsay Hoyle MP, and a meeting with the Labour Shadow team to the Department for Exiting the European Union. The Committee on Exiting the European Union and the House of Lords European Union Select Committee each pledged to raise Gibraltar’s concerns during the questioning of Secretary of State David Davis. The House of Lords European Union Select Committee also expressed their intention to write to the Foreign Office to seek further clarification on areas identified by the Gibraltar delegates.

6.06. Programme participants stated the following in the post-assessment forms:

‘The visit was extremely relevant to my priorities. At a time when Gibraltar is at a crucial crossroads with Brexit, the programme has been very targeted to our priorities and sensitive to our current challenges. I feel more confident as a result of this programme in fulfilling my role. I have empowered myself with much more knowledge than I previously had and it’s this knowledge that has enhanced my confidence.’

‘It has given an insight into the UK scrutiny of public finance’.

‘I will be looking at the relationship of audit and parliament’.

‘I will be interested in learning how other smaller UKOTs manage the relationship between external audit and the PAC’.

‘I intend to use the example of the role of the NAO and PAC in Westminster to work towards reform in our Parliament’.

‘My role in opposition can certainly grow as a direct result of this programme’.

6.07. Programme participants stated the following in an interview to GBC about PACs after the programme:

Marlene Hassan Nahon MP: ‘It’s a very good structure that of course enhances transparency and accountability, and it’s something that I think Gibraltar should be looking at. Perhaps the particular model in the United Kingdom does not work for Gibraltar but if we’re all committed to deliver transparency and accountability, I believe we should be looking at structures that will enable parliamentarians to scrutinise government on government spending.’

Roy Clinton MP: ‘It was very useful. We were able to actually sit in on a Public Accounts Committee meeting and hearing, and also to understand the interrelationship between the National Audit Office and the UK Public Accounts Committee. I’ll be taking that all away with me and having a good think about how we can apply that in Gibraltar.’

Lawrence Llamas MP: ‘The end result of what
the Public Accounts Committee achieves in the UK is something that we can replicate in our own way in Gibraltar. For example, the National Audit Office over there takes claims from whistleblowers, from taxpayers, from MPs, and they investigate and they produce reports within three and nine months depending on the nature of the investigation that they are doing. If we had that ability, for example, last week I asked about the GMF in terms of value for money. If we could understand what the contract from the current organiser is and what the contracts of the previous one, which we already know, then the taxpayer can then compare and analyze and get an assessment for their own peace of mind on which one is more value for money. If the Audit Office, for example, were able to do that type of work for us in terms of research and going into government departments in a way which we are unable to as MPs because we are either faced with answers from the government that it is commercially sensitive or perhaps other times we’re told that the answer requires more than five days and it would stifle government and we never get anywhere. If we are able to produce and start a mechanism in Gibraltar where that could actually exist I think that is extremely useful for the taxpayer.’

Sir J J Bossano KCMG MP: ‘You know I've got very strong views on the reason for not having a Public Accounts Committee in Gibraltar. I think it’s not something that is conducive to greater efficiency but less. The GSLP policy on it is that we didn’t do it in government and we don’t participate from the opposition, but I can understand why something like that is necessary in the UK and that it does something that goes beyond simply looking at the public accounts, for example, because it’s asked to investigate things. One of the things that came across was that the people who were explaining the function stress that this was not something that was supposed to be party political. But I think in Gibraltar it is party political. I don’t think the people who want it want it because they want the government to perform better and therefore stand a better chance of getting re-elected, it’s because they want to have things to attack the government with that's the reality of the situation. But, there are things that are being done there which are of interest. Particularly, this small group which is an economic scrutiny group made up with only five people, which produces economic analysis for select committees which I didn't know that existed and that I want to investigate further because that might be a useful thing to have as

Minister for public sector efficiency.’

6.08. The programme was featured in a number of key media outlets providing public information about the role, purpose and additionality that a PAC would offer. This included pieces in the Gibraltar Chronicle and on GBC.


6.09. Following the programme, the House of Lords European Union Committee cited the visit and raised the concerns of the Gibraltar delegation when questioning Secretary of State David Davis from the Department for Exiting the European Union at an evidence session on January 29 2018. Transcript excerpt below and also available [here](https://www.gibraltarchronicle.com).

Lord Whitty: Last week, some members of the Committee met a parliamentary delegation from Gibraltar. Obviously we have not seen the Council’s text today, but the delegates were convinced that the draft clearly excludes Gibraltar from the transition arrangements. Can you update us on that and on the politics with Spain and the remaining 27?

David Davis MP: I would be surprised. We are working on the premise that the implementation period and the future arrangement cover Gibraltar. That is not to say that there will not be some scratchy negotiations with one or other individual country—I am not quite sure which it might be—but our intention is that the IP and the future arrangement should cover Gibraltar.

Lord Whitty: I am sure that it is our intention, but the question is whether it is as yet Europe’s intention.

David Davis MP: Well, my press briefing outside did not tell me that.

Lord Whitty: If Gibraltar were to be excluded, how
would the Government approach that?

David Davis MP: We would have a difficult conversation, would we not? Do you have the answer there, Lord Chairman?

The Chairman: I understand from my advisers that the matter is addressed in the guidelines.

David Davis MP: In what way?

The Chairman: “These negotiating directives should therefore, as the first set of the negotiating directives, fully respect paragraphs 4 and 24 of the European Council guidelines of 29 April 2017, notably as regards Gibraltar”.

**FURTHER RESOURCES**

8.01. This report is available on www.uk-cpa.org

8.02. Video interviews with the Gibraltar delegation are available at https://youtu.be/u23Cjzundxg

**ACKNOWLEDGEMENTS**

9.01. Sincere appreciation is given to the UK Parliament, the Gibraltar Parliament, and the Governor’s Office for their roles in supporting the programme.

**NEXT STEPS**

7.01. Members of the Gibraltar delegation identified a number areas which they were interested in:

- The relationship that exists between UK MPs and the UK Auditor-General. They expressed a desire to see an enhanced relationship between themselves and the Gibraltar Audit Office (GAO), including increased communication between MPs and the GAO
- Seeing the Gibraltar Audit Office undertake more value for money orientated work
- Seeing greater support within the Parliament to Members in analysing and scrutinising departmental spending
- Learning more about the composition of other UK Overseas Territory PACs, what work they undertake, and the working relationship between Auditor-Generals and other UKOT legislatures
## PROGRAMME OVERVIEW

### Day 1: Tuesday 23 January 2018

Day 1 will see an exchange on public financial management. It will focus on the specific responsibilities of Members to scrutinise public expenditure and the structures and processes which allow them to exercise their oversight role.

<table>
<thead>
<tr>
<th>Time</th>
<th>Session</th>
<th>Room</th>
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<tr>
<td>1030</td>
<td>Welcome &amp; Introduction</td>
<td>CPA Room, Westminster Hall</td>
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<td>1100</td>
<td>Session 1: Meeting with Kevin Foster MP on The Role of Parliamentarians in Oversight &amp; Scrutiny</td>
<td>CPA Room</td>
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<td>1200</td>
<td>Session 2: Briefing by the National Audit Office (NAO) on its role in financial oversight and relationship with the UK PAC</td>
<td>IPU Room</td>
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<td>1315</td>
<td>Lunch with UK Members</td>
<td>Adjournment</td>
</tr>
<tr>
<td>1430</td>
<td>Session 3: The UK PAC</td>
<td>CPA Room</td>
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<td>1600</td>
<td>Session 4: Meeting with Rt Hon. Hilary Benn MP, Chair of the Committee on Exiting the European Union</td>
<td>CPA Room</td>
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<td>1700</td>
<td>Session 5: Meeting with Baroness Hayter of Kentish Town, Shadow Deputy Leader of the House of Lords and Shadow Minister to the Department for Exiting the European Union, and Jenny Chapman MP, Shadow Minister to the Department for Exiting the European Union</td>
<td>CPA Room</td>
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### Day 2: Wednesday 24 January 2018

Day 2 will include discussion of the various methods available to parliamentarians to ensure effective oversight, and meetings on mechanisms that facilitate Members' effectively scrutinising public spending.
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<th>Time</th>
<th>Event Description</th>
<th>Location</th>
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<td>0930</td>
<td><strong>Tour of the Houses of Parliament</strong>&lt;br&gt;The delegation will join a tour led by a specialist from the Visitor Services team of the Palace of Westminster.</td>
<td>Houses of Parliament</td>
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<td>1100</td>
<td><strong>Session 6: Budget and Financial Scrutiny</strong>&lt;br&gt;This meeting will enable the delegation to explore the work of the Scrutiny Unit. The Scrutiny Unit is an office within the House of Commons that exists to strengthen the scrutiny function of the House by providing specialist expertise to select committees, especially on financial matters and on draft bills.</td>
<td>CPA Room</td>
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<td>1200</td>
<td><strong>Session 7: Viewing Prime Minister's Questions</strong>&lt;br&gt;This session will allow participants an opportunity to view the House of Commons in session, observing the practice and procedures of the Chamber.</td>
<td>Commonwealth Gallery</td>
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<tr>
<td>1300</td>
<td><strong>Lunch with Members of the All Party Parliamentary Group on Gibraltar</strong>&lt;br&gt;This will provide an opportunity for exchange between parliamentary colleagues on the UK-Gibraltar relationship, including shared challenges and priorities.</td>
<td>CPA Room</td>
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<tr>
<td>1430</td>
<td><strong>Session 8: View Public Accounts Committee Hearing</strong>&lt;br&gt;Observing a UK Public Accounts Committee Evidence Session will enable the delegation to observe how the Committee works to scrutinise public spending, how the evidence session feeds into broader inquiries, and how the UK Parliamentary committee system operates in practice.</td>
<td>Committee Room</td>
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<td>1630</td>
<td><strong>Session 9: Observe Closed Meeting of PAC</strong></td>
<td>Committee Room</td>
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<td>1700</td>
<td>End of Day 2</td>
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<tr>
<td>1030</td>
<td><strong>Session 10: Meeting with the Rt Hon. Sir Lindsay Hoyle MP, Chairman Ways and Means and Deputy Speaker</strong>&lt;br&gt;This meeting will provide an opportunity for exchange between parliamentary colleagues on areas of mutual interest for the UK and Gibraltar Parliaments.</td>
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<td>Coffee Break</td>
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<td><strong>Session 11: Meeting with Peers from the European Union Select Committee, House of Lords</strong>&lt;br&gt;This meeting will enable delegates to discuss the impact of Brexit on key policy areas with Peers from the House of Lords European Union Select Committee. The Committee is currently publishing reports across priority policy areas discussing key issues that will arise during negotiations between the UK and the European Union.</td>
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<td><strong>Working Lunch – Feedback and Next Steps</strong>&lt;br&gt;All delegates will complete a post-assessment form to offer their feedback on the programme. Individual delegates will have the opportunity to provide video testimonials as part of the project (optional).</td>
<td>CPA Room</td>
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<td>1415</td>
<td>End of Programme</td>
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**Day 3: Thursday 25 January 2018**<br>Day 3 will focus on the relationship between the UK and Gibraltar, including shared challenges and priorities and meetings relating to the impact on Gibraltar of the UK’s decision to Exit the European Union.

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<tr>
<th>Time</th>
<th>Event Description</th>
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HON. SIR J J BOSSANO KCMG MP
Minister for Economic Development, Telecommunications & the Gibraltar Savings Bank

HON. ROY CLINTON MP
Shadow Minister for Public Finance, Inwards Investment, the Gibraltar Savings Bank and Small Business
Roy Clinton is currently Shadow Minister in the Gibraltar Parliament for Public Finance, Inwards Investment, the Gibraltar Savings Bank and Small Business. He is a Member of the Select Committee on Parliamentary Reform. He served as Leader of HM Opposition from July 2017 to 4 December 2017. After retiring from Banking in September 2015 he stood for election and was elected to the Gibraltar Parliament with the Gibraltar Social Democrats in the general election on 26 November 2015 entering Opposition.

Hon. Clinton is a Fellow of the Institute of Chartered Accountants in England and Wales (FCA) as well as a Fellow of the Chartered Institute of Bankers (FCIB). He is also an Associate Member of the Association of Corporate Treasurers (AMCT) and a member of the Chartered Institute for Securities and Investments (MSCI). Having qualified with PriceWaterhouse in their Nottingham practice he returned to Gibraltar in 1994 and joined the audit practice of KPMG working primarily in financial services audits. In 1997 he left audit for industry and for the last 18 years has held various senior management positions in the financial services and banking industry most recently at CEO and Director level.

He has served twice as President of the Gibraltar Bankers’ Association and represented the Banking industry on the Gibraltar Finance Centre Council and the Gibraltar Chamber of Commerce. He served on the board of the Gibraltar Investor Compensation Scheme and from 2006 to 2012 was a member of the Development Appeals Tribunal under the Town Planning Act 1999.

HON. EDWIN REYES MP
Shadow Minister for Education, Training & Skills, Employment, Sports & Leisure, Culture, Public Sector & MOD Industrial Relations

Hon. Reyes MP is a school teacher by profession and also served as a Training Adviser at the Ministry for Education and Training. He has served as President of the Gibraltar Teachers’ Association and as Chairman of the Gibraltar Trades Council. In 1991 he was commissioned in the RAF Volunteer Reserve and served with the No 2 Overseas (Gibraltar) Squadron of the Air Training Corps. In 2000 he was promoted to Flight Lieutenant and appointed Commanding Officer of the Gibraltar Squadron until retirement from Volunteer Service in September 2003.
HON. LAWRENCE LLAMAS MP

Member of Parliament

Hon. Lawrence Llamas MP has been a Member of the Gibraltar Parliament since November 2015. Hon. Llamas stood for election with the Gibraltar Social Democrats ('GSD'), currently the official party of Opposition in Gibraltar. In July 2017, he resigned from the GSD and is an Independent Member of the Gibraltar Parliament holding the Government to account on their policies and management of Gibraltar.

Prior to his election to Parliament, he served as a Civil Servant of Her Majesty's Government of Gibraltar for 14 years.

HON. MARLENE HASSAN NAHON MP

Member of Parliament

Hon. Hassan Nahon MP was elected in 2015, coming second on the list of Opposition MPs. She is an independent Member of Parliament. She is passionate about issues of social justice and serving constituents, aiming to help the vulnerable, the needy and those under-represented members of the community.

Hon. Hassan Nahon MP recently launched a grassroots, civil society platform called ‘Together Gibraltar’ which aims to seek engagement and public participation from the electorate on current key issues facing the Rock. She aims to change the way politics is done in Gibraltar by re-enfranchising the many who feel they have no voice outside of the binary two party system that currently exists. She previously worked in the private banking field, servicing international diplomats in central London.
SPEAKER BIOGRAPHIES

KEVIN FOSTER MP
Member of Parliament for Torbay (Conservative)

Kevin Foster was elected MP for Torbay in 2015, and re-elected in 2017. From 2015 to 2017 he served as a member of the Public Accounts Committee.

Kevin is also a Member of the All-Party Parliamentary Group for Education and the All-Party Parliamentary Group on Haemophilia and Contaminated Blood.

Prior to entering Parliament, Kevin studied a BA in Law and an MA in International Economic Law at Warwick University and was called to the Bar in 2002 having completed the Bar Vocational Course. He was the Assistant to Philip Bradbourn MEP, following which he began working for Coventry City Council, where he held a range of positions including a two year role as Deputy Leader of the Council.

JENNY BROWN
Parliamentary Relations Manager, National Audit Office

Jenny Brown is a Parliamentary Relations Manager at the National Audit Office. She began her career as a researcher at Newcastle City Council, before becoming an analyst, and then senior analyst for the NAO. After working within the Parliamentary Relations team, she then became a senior analyst in the NAO's Home Affairs & Justice team, before becoming Parliamentary Relations Manager.

MEG HILLIER MP
Chair of the Public Accounts Committee and Member of Parliament for Hackney South and Shoreditch (Labour)

Meg Hillier was elected Chair of the Public Accounts Committee in 2015. First elected in 2005, she has held the roles of junior Home Office Minister and Shadow Secretary of State for Energy and Climate Change. She also served on The Speaker of the House of Commons’ Digital Democracy Commission. Set up by the Speaker, the Commission investigated the opportunities digital technology can bring for parliamentary democracy in the UK and reported in January 2015.

Before entering Parliament she represented Hackney, Islington and Waltham Forest on the London Assembly. A former local councillor, she was also the youngest ever Mayor of Islington in 1998/99.
RT HON. HILARY BENN MP
Chair of the Exiting the European Union Select Committee and Member of Parliament for Leeds Central (Labour)

Rt Hon. Hilary Benn MP is Chair of the Exiting the European Union Select Committee. He was elected to this role in October 2016. He was elected to Parliament as Member for Leeds Central in 1999. Previously he served as International Development Secretary, as a Minister in the Home Office, as Secretary of State at the Department for the Environment, Food and Rural Affairs, as the Shadow Leader of the House of Commons, the Shadow Secretary of State for Communities and Local Government and the Shadow Foreign Secretary.

Prior to being elected, Hilary held various roles within the Labour Party and Trade Unions. Following Labour's 1997 General Election victory, was appointed as special adviser to the Rt Hon. David Blunkett MP, then Secretary of State for Education and Employment.

CHRIS EVANS MP
Member of the Public Accounts Committee and Member of Parliament for Islwyn (Labour)

Born and raised in the South Wales valleys, Chris was elected in 2010 to Parliament. He has served on the Public Accounts Committee since 2015. After university, like other members of my family, he worked in betting shops, before becoming a Personal Account Manager with Lloyds TSB.

He worked at the University of Glamorgan and then again in 2004 when he was appointed an Area Secretary with the Union of Finance staff, based in Cheltenham. He then worked as a parliamentary researcher for Don Touhig MP, Chris' predecessor as MP for Islwyn, before being elected as MP in 2010.

DOMINIC STOCKBRIDGE
Second Clerk, Public Accounts Committee

Dominic has worked for the House of Commons since October 2015 on the Northern Ireland Affairs Committee, Welsh Affairs Committee, Administration, and now the Public Accounts Committee (PAC). As Second Clerk of PAC, Dominic’s main role is liaising with government departments to secure witnesses’ attendance. He is also the Committee’s main contact point with the National Audit Office. Dominic is half Manx.

HANNAH WENTWORTH
Chair Liaison, Public Accounts Committee

Hannah works as the Chair Liaison on the Public Accounts Committee, taking responsibility for the Chair’s engagement with other Members across Parliament. Hannah also supports the Chair through briefings, managing correspondence and stakeholder engagement. Hannah joined the House of Commons in 2014, originally working as a Senior Committee Assistant on the Culture, Media and Sport Committee. Prior to Parliament, Hannah worked for the UK’s Civil Aviation Authority after studying Modern History and Politics at Royal Holloway, University of London.
BARONESS HAYTER OF KENTISH TOWN
Shadow Deputy Leader of the House of Lords and Shadow Minister to the Department for Exiting the European Union (Labour)

Baroness Hayter has served as Shadow Deputy Leader of the House of Lords since June 2017, and as Shadow Spokesperson for Exiting the European Union since June 2016. She has enjoyed a long and distinguished career in political life, in the charitable and public sectors, and within the trade union movement. Her career also includes a period as a reporter and researcher for Channel 4. She plays a leading role in several London charities.

Baroness Hayter was actively engaged in the re-positioning of the Labour Party during the 1980s, demonstrating a powerful political realism that helped bring the party back into the mainstream of British politics, and thereby contributed to the success of Labour during the 1990s. She served as a member of the Labour Party National Executive Committee from 1998 to 2010 and served as Chair from 2007 to 2008.

JENNY CHAPMAN MP
Shadow Minister to the Department for Exiting the European Union and Member of Parliament for Darlington (Labour)

Jenny Chapman worked as the constituency office manager for Darlington Labour MP Alan Milburn. After a career break, she returned to politics at Darlington Borough Council when she was elected a local councillor in 2007. She was elected as an MP for Darlington in 2010 and became Shadow Minister to the Department for Exiting the European Union in 2016.

ARUNI MUTHUMALA
Senior Economist and Finance Analyst, Scrutiny Unit, Houses of Parliament

Aruni Muthumala currently works as a Senior Economist and Finance Analyst in the House of Commons Scrutiny Unit. She has also worked for the Business, Innovation and Skills Committee and the Treasury Select Committee, where she was involved in scrutiny of the Government's Budget.

Before joining the House, she worked as a consultant in the International Development Team for PricewaterhouseCoopers, which involved public sector reform projects in Armenia, Jordan and Pakistan. Prior to this, she worked as an auditor focusing on the financial and performance audits of health trusts in the UK. For her Fellowship with the Overseas Development Institute she worked for the Ministry of Finance in the Government of Swaziland for two years.

RT HON. SIR LINDSAY HOYLE MP
Chairman of Ways & Means and Deputy Speaker, and Member of Parliament for Chorley (Labour)

Sir Lindsay Harvey Hoyle has been the Member of Parliament for Chorley since 1997. He was a member of the House of Commons Trade and Industry Select Committee, later Business Innovation and Skills; along with the European Scrutiny Select Committee.

He was first elected Chairman of Ways and Means and Deputy Speaker on 8 June 2010, and was re-elected to the post following the 2015 General Election. As Chairman of Ways and Means, Deputy Speaker, he is the senior Deputy to the Speaker of the House of Commons. He is ultimately responsible for overseeing the Budget and any other Committee of the whole House. He also serves on the House of Commons Finance and Services Committee. He was appointed as a Member of her Majesty's Most Honourable Privy Council in March 2013.
LORD KINNOULL (CROSSBENCH)
Member of the House of Lords European Union Select Committee

Lord Kinnoull was elected a hereditary peer in 2015. He is currently a Member of the European Union Select Committee and the EU Justice Sub-committee. He served as a Member of the Social Mobility Committee from 2015-16, the Trade Union and Party Funding Committee in 2016.

RT HON. LORD WHITTY (LABOUR)
Member of the House of Lords European Union Select Committee

Lord Whitty was raised to the peerage as Baron Whitty of Camberwell in the London Borough of Southwark in 1996. He subsequently served as Parliamentary Under-Secretary of State, first for the Department of Environment, Transport and the Regions, and then for the Department for Environment, Food and Rural Affairs until 2005. As a member of the Lords’ EU Sub-committee D (Agriculture, Fisheries, Environment and Energy) and Vice-President of the Green Deal Group, Lord Whitty has a range of political interests including employment, energy, environment, consumers, Europe and education. He enjoys swimming, going to the theatre and cinema and is a supporter of the Alzheimer’s Society.

BARONESS FALKNER (LIBERAL DEMOCRAT)
Member of the House of Lords European Union Select Committee

Baroness Falkner is Chair of the EU Financial Affairs Sub-Committee. She was made a Life Peer in 2004. She has been a member of the European Union Select Committee since 2015, and Chair of the EU Financial Affairs Sub-committee since 2015. She previously served as Liberal Democrat Spokesperson for Foreign and Commonwealth Affairs from 2009-10 and in 2015.

BARONESS WILCOX (CONSERVATIVE)
Member of the House of Lords European Union Select Committee

Baroness Wilcox was made a life peer in 1996. She has been a Member of the European Union Select Committee since 2015. She served as Parliamentary Under-Secretary of State (Parliamentary Secretary for Business, Innovation and Skills) and Government Spokesperson, Department for Business, Innovation and Skills 2010-12.

RT HON. LORD SELKIRK (CONSERVATIVE)
Member of the House of Lords European Union Select Committee

Rt Hon Lord Selkirk of Douglas QC was made a life peer in 1997. He served as MP for Edinburgh West from 1974 to 1997. He has been a Member of the European Union Select Committee since 2016.
BARONESS VERMA (CONSERVATIVE)
Member of the House of Lords European Union Select Committee

Baroness Verma is the Parliamentary Under Secretary of State for International Development and Ministerial Champion for tackling Violence Against Women & Girls Overseas, a role that she has held since 13 May 2015. She is a member of the Lords European Union committee and Chairs the EU External Affairs Sub-committee. She was formerly a Government Whip and Spokesperson for the Cabinet Office, International Development and Equalities and Women’s Issues. Until the formation of the Conservative-Liberal Democrat coalition.

SHERYLL MURRAY MP
Member of Parliament for South East Cornwall (Conservative)

Sheryll Murray MP has been the Member for South East Cornwall since 2010. She is a Member of the Environment, Food and Rural Affairs Committee.

RT HON BARONESS BUTLER-SLOSS (CROSSBENCH)
Member of the House of Lords and Vice Chair of the Gibraltar APPG

Baroness Elizabeth Butler-Sloss GBE was appointed to the House of Lords as an independent peer in 2006. She was president of the Family Division from 1 October 1999 - 6 April 2005, and the first lady Lord Justice of Appeal from 1988-99. She was chairman of the Cleveland Child Abuse Inquiry 1987-8. Called to the Bar by Inner Temple, 1955; Bencher 1979, Treasurer in 1998. She is Visitor to and Hon Fellow of St Hilda's College Oxford and Hon Fellow of Peterhouse and Corpus Christi Colleges, Cambridge and King’s College London and of several medical colleges. She chaired the Commission advising on the appointment of the Archbishop of Canterbury in 2002 and was Chair of the Security Commission. She is currently chairing a Commission on forced marriage and has just completed chairing the Commission on Religion and Belief in Modern Day Britain. She has also chaired a Visitation on Exeter Cathedral.

BOB STEWART MP
Member of Parliament for Beckenham (Conservative) and Secretary of the Gibraltar APPG

Colonel Bob Stewart DSO was an Army Officer for 26 years. He left the Army in January 1996 and worked successively as Senior Consultant Public Affairs in Hill & Knowlton Ltd, Chief Executive of WorldSpace UK Ltd and then for himself as a freelance consultant until he was elected to Parliament in 2010 as Conservative MP for Beckenham. Colonel Stewart has been a member of the House of Commons Defence Committee since 2010. He has also, at various times, been a member of the House of Commons Arms Control Committee. In addition he has been Vice Chair of the APPG for the Armed Forces representing the Army since he was elected. More recently, in November 2016, he joined the House of Commons Select Committee on Northern Ireland. He was re-elected as MP for Beckenham on June 8th 2017.

IAN PAISLEY MP
Member of Parliament for North Antrim (DUP) and Vice Chair of the Gibraltar APPG

Ian Paisley has been the Member of Parliament for North Antrim since 2010, winning by the largest majority and vote in Northern Ireland amongst his party. He is the DUP spokesman for Agriculture in the House of Commons and sits on the Northern Ireland Select Affairs Committee. For 13 years prior to being a Member of Parliament he was a Member of the Northern Ireland Assembly. He was a Junior Minister in the Office of the First and Deputy First Minister and also one of the longest serving members of the Northern Ireland Policing Board.
JACK LOPRESTI MP
Member of Parliament for Filton and Bradley Stoke (Conservative) and Vice-Chair of the Gibraltar APPG

Jack Lopresti served on Bristol City Council for eight years between May 1999 and May 2007 for the Stockwood Ward. In 2001 Mr Lopresti was the Parliamentary Candidate for Bristol East. Mr Lopresti also stood for the South West Region at the European Parliament elections in 2004. In Parliament Mr Lopresti specialises in Defence, Security and Aviation, and is a member of the Royal United Services Institute. He sits on the Northern Ireland Affairs Committee and was appointed as Parliamentary Private Secretary to Rt Hon Desmond Swayne TD MP, Minister of State for International Development in July 2014 until the 2015 General Election.

ANGUS MACNEIL MP
Member of Parliament for Na H-Eileanan An Iar (SNP) and Vice-Chair of the Gibraltar APPG

Angus Brendan MacNeil has been the MP for Na H-Eileanan An Iar constituency since 2005, retaining his seat in the 2015 election. In his time in Parliament he has sat on a variety of committees including the Scottish Affairs Committee (2005 – 09) and the Energy and Climate Committee (2015 – 16). He currently sits on the Joint Committee on the National Security Strategy and chairs the International Trade Committee. He is also the Deputy Foreign Affairs Spokesman for the Scottish National Party. Mr MacNeil read Civil Engineering at Strathclyde University and, before being elected as an MP, worked as a journalist for the BBC, and as a teacher in Mull.

ANDREW ROSINDELL MP
Member of Parliament for Romford (Conservative) and Vice-Chair of the Gibraltar APPG

Andrew Rosindell MP has represented the constituency of Romford since 2001. Prior to this, he enjoyed a career as a journalist and then parliamentary researcher, before going on to become the Director of the European Foundation.

He served as Opposition Whip from 2005-2007 and as Shadow Minister for Home Affairs (Animal Welfare) from 2007-2010. He has a keen interest for international affairs with a particular focus on the Commonwealth, and is an active member of the Inter-Parliamentary Union. He is the Chair of many All-Party Parliamentary Groups, such as the British-Canada Group, the British Overseas Territories Group, Isle of Man Group, amongst many more.

BOB NEIL MP
Member of Parliament for Bromley and Chislehurst (Conservative) and Chair of the Gibraltar APPG

Bob was elected as the Member of Parliament for Bromley & Chislehurst in June 2006, Shortly after entering Parliament, Bob served on the Justice Select Committee and was appointed as the Shadow London Minister, joining the Shadow Communities & Local Government team. In 2008 he was made Shadow Local Government Minister and Deputy Chairman of the Conservative Party. In January 2009, Bob also took over the shadow planning brief.

In May 2010, Bob was elected for a second term as MP for Bromley & Chislehurst. He served as Parliamentary Under Secretary of State at the Department of Communities and Local Government until September 2012, with responsibilities for the Fire Service, Thames Gateway, the Olympics, local government and planning. In September 2012, he was made Vice Chairman of the Conservative party for Local Government. Bob was re-elected for a third term in May 2015, shortly afterwards being elected on a cross-party basis as Chairman of the Justice Select Committee. Following the General Election on 8 June 2017, he was returned unopposed to this role.