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# STATES OF JERSEY



## ANNUAL REPORTING (R.153/2023): EXECUTIVE RESPONSE

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Presented to the States on 28th March 2024  
by the Public Accounts Committee

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STATES GREFFE

## FOREWORD

In accordance with paragraphs 69-71 of the Code of Practice for engagement between ‘Scrutiny Panels and the Public Accounts Committee’ and ‘the Executive’, the Public Accounts Committee (PAC) presents the Executive Response and its associated comments to the Comptroller and Auditor General’s (C&AG) Report entitled: ‘[Annual Reporting](#)’ (R.153/2023, presented to the States Assembly on 16<sup>th</sup> October 2023).

### **Deputy I. Gardiner**

Chair, Public Accounts Committee

***IMPORTANT NOTE** – The following comments are those of the previous PAC prior to the change in the Council of Ministers. They were intended to be presented in their current form prior to this change and it is the intention of the current PAC to honor these comments and present them alongside the Executive Response.*

## COMMENTS

The PAC notes that both of the recommendations contained within the C&AG’s report have been accepted by Government. It has, however, identified the following comments that it wishes to make in respect of the responses:

<b>Recommendation</b>	<b>Action</b>	<b>Target Date</b>	<b>Responsible Officer</b>
<b>R1</b> Set out a project plan and timetable for the preparation and publication of full consolidated States of Jersey Group accounts.	A high-level project plan was previously produced but needs to be updated to reflect the deferral of implementation. A more detailed plan will also be developed in 2024.	30/06/2024	Group Director, Strategic Finance

The PAC would query the length of time that is being stated to develop the project plan noting that a high-level project plan was previously produced. The PAC would also query the changes that are required to the previous plan and would like to see further information about these changes in order to understand the timescale that is being put in place.

<b>Recommendation</b>	<b>Action</b>	<b>Target Date</b>	<b>Responsible Officer</b>
<b>R2</b> Set out minimum requirements for more granular financial reporting in Government department annual reports.	Whilst this will be considered for the 2023 Accounts, it may not be possible to prioritise this work. A target for the 2024 Accounts is therefore proposed.	For 2024 Accounts	Group Director, Strategic Finance

The PAC notes the target to include more granular reporting within the 2024 Accounts, however, consideration will be given to this in relation to the 2023 Accounts. The PAC would question what is currently available in this regard and what changes/additions

will be required in order to meet this target. The PAC will also be seeking more information in regards to the level of reporting that is currently provided to Accountable Officers and how this is ultimately reported.

The PAC has previously discussed the concept of the ‘golden thread’ for reporting across Government and would question whether this term is fully understood in the context of financial reporting. Reporting should be able to follow the line from objective to outcome with clear information as to how the objectives have been achieved and the financial implications of the outcomes. The PAC will continue to monitor this point in its review of the 2023 Annual Report and Accounts and during hearings with Accountable Officers when discussing implementation of C&AG recommendations.

### **Conclusion**

The PAC is pleased to note that both recommendations have been accepted by Government and it will continue to monitor the implementation of them through the recommendations tracker. Furthermore, the PAC will ensure that these recommendations are being taken into account within future iterations of the Annual Report and Accounts, beginning where appropriate with the 2023 Annual Report and Accounts.