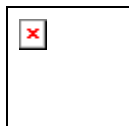


**Presented to the States on 25th September 2001  
by the Finance and Economics Committee**

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**STATES OF JERSEY**

**STATES GREFFE**

## Comments

The Finance and Economics Committee has consistently voiced its concerns over the inability of the States to control public expenditure.

Accordingly, the Committee is in support of any proposals which will engender greater efficiencies and value for money in the provision of public services.

Changes to the machinery of government present the States with a unique opportunity to deliver the most streamlined structures and processes possible in order to maximise efficiency and deliver value.

It is not possible for the Committee to comment upon the financial implications of either the proposition of the Policy and Resources Committee nor the amendment of Deputy M.E. Vibert of St. Brelade until implementation plans have been produced. In considering those plans, the Committee will need the Policy and Resources Committee to ensure that costs are kept to a minimum and that the full financial and other benefits possible from a new system of government are maximised.

The Committee notes that none of the other amendments are stated as having any financial implications.

The Finance and Economics Committee does not support the proposal of Deputy Vibert that there should be a combined Public Accounts and Procedures Committee. It is vital that the Public Accounts Committee is independent from all States activity and this would not be the case were it to be joined with a Procedures Committee. Combining such roles would lead to a conflict of interest, as well as a significant dilution of the important audit role which the Public Accounts Committee would undertake.

The establishment of an independent Public Accounts Committee was recommended both in the Clothier review and also the Hepworth review of audit published in 1999, and is a model universally adopted across the world as representing best practice.

Were a combined Public Accounts and Procedures Committee agreed by the States, it is the view of the Finance and Economics Committee that this would significantly threaten the long overdue improvements which have been identified as being necessary to the effectiveness of audit within the government of Jersey.