

# 2018-2022 Legacy Report

## Corporate Services Scrutiny Panel

4 May 2022

S.R.10/2022



States of Jersey  
States Assembly



États de Jersey  
Assemblée des États

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## Chair's Foreword

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This panel has worked tremendously hard throughout the life of this Assembly, and I would like to thank all of the members who have served on the Panel, as well as the officers who have not only been extremely professional, but also a pleasure to work with.

The work that has been conducted has first and foremost been constructive. I hope that our approach has highlighted the importance of good scrutiny alongside the work of a government.

This report identifies the many positive contributions we have made and how, through our work, we have helped to shape the delivery of key policies and legislation.

For example, 22 of the 28 amendments we lodged for debate have been adopted by the Assembly. Some of these have resulted in the government raising considerable amounts of additional revenue, through changes to stamp duty.

We have also been able to make a difference to Islander's pockets through successfully amending the Government Plan to increase the Community Costs Bonus to keep up with the cost of living, as well as child tax allowances.

The frustration has been that on occasions when we have raised concerns about issues, such as the taxpayer's experiences when engaging with Revenue Jersey, our advice has fallen on deaf ears.

The next Assembly will hopefully have a different dynamic and it is my hope that the next government will strike a more positive approach to the role of their scrutineers.

Scrutiny offers a fresh perspective, it can sometimes be challenging, but ultimately through listening respectfully and taking on board the findings, recommendations and comments of Scrutiny panels, the Assembly can reach the best decisions for the Island.



**Senator Kristina Moore**

**Chair of the Corporate Services Scrutiny Panel**

# Introduction

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The Corporate Services Scrutiny Panel (the Panel) is one of five scrutiny panels working on behalf of the States Assembly to examine and investigate the work of the Government of Jersey. This is achieved through review of:

- Government policy
- New laws and changes to existing laws
- Work and expenditure of the Government
- Issues of public importance

This work is important in holding Ministers to account for their decisions and actions, helping to improve government policies, legislation and public services.

The Panel is tasked with policy and legislation arising from the work of the Chief Minister (excluding Financial Services) and the Minister for Treasury and Resources. This remit covers a range of aspects which includes digital, employment and procurement to taxes and financial planning.

***“There shall be a scrutiny panel which is assigned the topics of corporate services, corporate policies and treasury and resources”***  
Standing Order 135(1)(a)

The Panel has reviewed and collated the work it has undertaken since its establishment by the States in June 2018, in order to assist its successor Panel in the next session.

This report sets out:

- The work undertaken by the Panel during the session 2018 to 2022;
- Methods of working used by the Panel; and,
- Suggestions for issues that a successor Panel may wish to consider in developing its work programme.

As detailed below the Panel has worked hard during this term to carry out sufficient scrutiny of items under its remit, we have:



Met over **361** times



Lodged **19** comment papers



Produced **13** reports, made **268** findings and **175** recommendations



Lodged **28** amendments to propositions

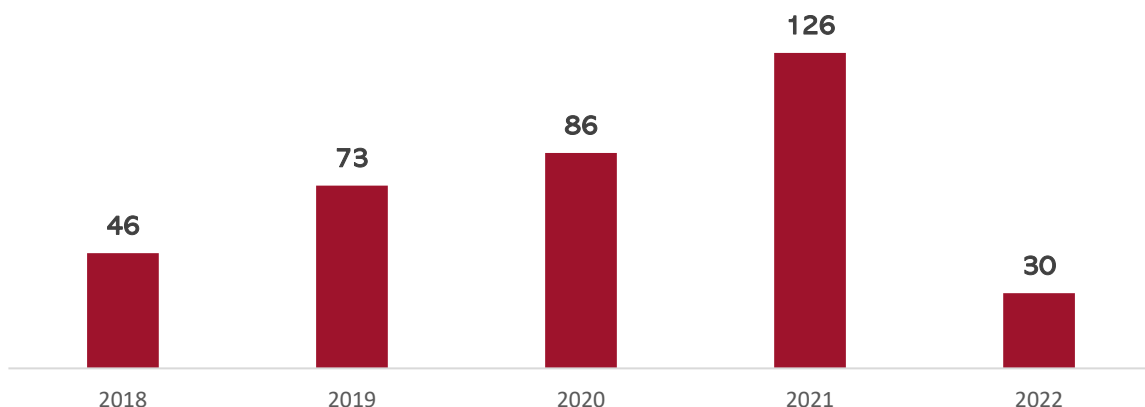


Sent and received over **198** letters



Conducted **76** public hearings

Number of Panel meetings



Over the course of the term Panel membership has varied, a full list of members can be found in appendix 1.

# Review output / work undertaken

## Reports

The Panel has produced 13 reports in the period of 2018 to 2022:

Scrutiny Report Number	Topic	Number of Findings	Recommendations			
			Total	Accepted	Neither/partially accepted	Rejected
<a href="#">S.R.9/2022</a>	Co-Funded Payroll Scheme <sup>1</sup>	17	6	/	/	/
<a href="#">S.R.20/2021</a>	Government Plan 2022-2025	28	19	3	7	9
<a href="#">S.R.15/2021</a>	GST Personal Importation Review: Phase 1	14	12	1	4	7
<a href="#">S.R.12/2021</a>	People and Culture Review	41	24	13	2	9
<a href="#">S.R.8/2021</a>	Income Tax (Payment Of 2019 Liability) Regulations Review	14	13	9	3	1
<a href="#">S.R.6/2021</a>	COVID Response and Recovery Interim Report	20	13	4	5	4
<a href="#">S.R.15/2020</a>	Government Plan Review: 2021 – 2024	31	15	2	8	5
<a href="#">S.R.7/2020</a>	Prior Year Basis Tax Reform Review	25	21	9	9	3
<a href="#">S.R.14/2019</a>	Population and Migration	17	15	8	2	5
<a href="#">S.R.13/2019</a>	Government Plan 2020	28	20	16	2	2
<a href="#">S.R.3/2019</a>	Draft Revenue Administration (Jersey) Law 201-	9	5	4	0	1
<a href="#">S.R.1/2019</a>	Draft Damages Law	11	5	3	0	2
<a href="#">S.R.16/2018</a>	Draft Budget Statement 2019	13	7	3	0	4
<b>Totals</b>	<b>13</b>	<b>268</b>	<b>175</b>	<b>75</b>	<b>42</b>	<b>52</b>

<sup>1</sup> At the time of writing no ministerial response has been received.

## Comments papers

The Panel has lodged 19 comment papers in the period of 2018 to 2022:

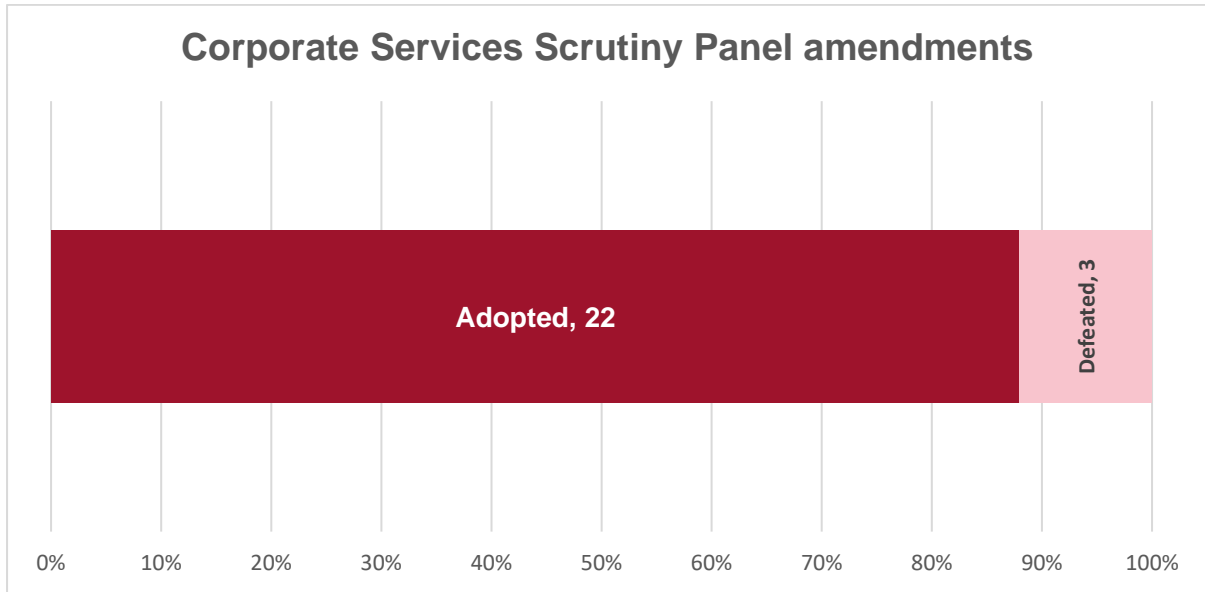
- Technology Accelerator Fund [[P.75-2022 Com.](#)]
- Draft Probate (Amendment) (Jersey) Law 202- [[P.42-2002 Com.](#)]
- Draft Official Analyst (Jersey) Law 202- [[P.41/2022 Com.](#)]
- Amendment to Standing Orders – Miscellaneous Amendments [[P.3/2022 Com.](#)]
- Changes to the Objects and Purpose of the Ann Alice Rayner Fund [[P.92/2021 Com.](#)]
- Draft Income Tax (Amendment Stage 1 of Independent Taxation) (Jersey) Law 202- [[P.78/2021 Com.](#)]
- Chief Executive Officer – Recruitment Process: comments [[P.73/2021 Com.](#)]
- Draft Amendment (No. 52) of the Standing Orders of the States of Jersey [[P.62/2021 Com.](#)]
- Draft Taxation (Income Tax, Goods and Services Tax and Revenue Administration) (Amendment) (Jersey) Law 202- [[P.51/2021 Com.](#)]
- Establishment and funding of the Fiscal Stimulus Fund (P.128/2020): comments [[P.128/2020 Com.](#)]
- Draft Community Costs Bonus (Jersey) Regulations 202 comments: [[P.95/2020 Com.](#)]
- Draft Public Employees (Pension Scheme) (Miscellaneous Amendments) (No. 2) (Jersey) Regulations 202- (P.74/2020): comments [[P.74/2020 Com.](#)]
- States of Jersey Development Company: amendments to the Board of Directors and Articles of Association (P.70/2020) – comments [[P.70/2020 Com.](#)]
- Draft Covid-19 (Signing Of Instruments) (Jersey) Regulations 202- (P.50/2020): comments [[P.50/2020 Com.](#)]
- Draft Covid-19 (Emergency Provisions – Courts) (Jersey) Regulations 202- (P.41/2020): comments [[P.41/2020 Com.](#)]
- Draft Regulation of Care (Amendment of Law) (Covid-19 – Temporary Amendment No. 2) (Jersey) Regulations 202- (P.39/2020): comments [[P.39/2020 Com.](#)]
- Personal Tax Reforms (P.119/2019): comments [[P.119/2019 Com.](#)]
- Draft Public Finances (Jersey) Law 201- (P.28/2019): comments (2) [[P.119/2019 Com.\(2\)](#)]
- Draft Public Finances (Jersey) Law 201- (P.28/2019): comments [[P.119/2019 Com.](#)]



- Draft Revenue Administration (Jersey) Law 201- (P.122/2018): comments [[P.122-2018 Com.](#)]

## Amendments

The Panel has lodged 28 amendments, 22 of which were adopted, 2 adopted in part and 1 withdrawn, as well as three addendums, in the period of 2018 to 2022:



Amendment number	Title	Assembly decision
<a href="#">P.41/2021 Amd.</a>	Draft Official Analyst (Jersey) Law 202- (P.41/2022): amendment	Adopted
<a href="#">P.90/2021 Amd.(24)</a>	Government Plan 2022-2025 (P.90/2021): twenty-fourth amendment. Lower increase to Alcohol duties	Adopted
<a href="#">P.90/2021 Amd.(22)</a>	Government Plan 2022-2025 (P.90/2021): twenty-second amendment. Stamp Duty	Adopted
<a href="#">P.90/2021 Amd.(21)</a>	Government Plan 2022-2025 (P.90/2021): twenty-first amendment. Remove funding for Technology Fund	Part 1 defeated, part 2 adopted
<a href="#">P.90/2021 Amd.(7)</a>	Government Plan 2022-2025 (P.90/2021): seventh amendment. Fiscal Stimulus Fund Borrowing	Adopted
<a href="#">P.51/2021 Amd.</a>	Draft Taxation (Income Tax, Goods and Services Tax and Revenue Administration) Law202- amendment	Adopted
<a href="#">P.51/2021 Amd.(2)</a>	Draft Taxation (Income Tax, Goods and Services Tax and Revenue Administration) Law202- second amendment	Adopted
<a href="#">P.9/2021 Amd.</a>	Draft Income Tax (Payment of 2019 Liability) (Jersey) Regulations 202- (P.9/2021) amendment	Adopted
<a href="#">P.9/2021 Amd.(2)</a>	Draft Income Tax (Payment of 2019 Liability) (Jersey) Regulations 202- (P.9/2021) second amendment	Adopted
<a href="#">P.130-2020 Amd.(6)</a>	Government Plan 2021–2024 (P.130/2020): sixth amendment <sup>2</sup>	Adopted

<sup>2</sup> Addendum – Government Plan 2021–2024 (P.130/2020): sixth amendment (P.130/2020 Amd.(6)) [[P.130-2020 Amd.\(6\)Add.](#)]

<a href="#">P.130/2020 Amd.(7)</a>	Government Plan 2021–2024 (P.130/2020): seventh amendment	Adopted
<a href="#">P.130/2020 Amd.(7) Amd.</a>	Government Plan 2021–2024 (P.130/2020): seventh amendment (P.130/2020 Amd.(7)) – amendment	Adopted
<a href="#">P.130/2020 Amd.(8)</a>	Government Plan 2021–2024 (P.130/2020): eighth amendment	Adopted
<a href="#">P.41/2020 Amd.(2)</a>	Draft Covid-19 (Emergency Provisions – Courts) (Jersey) Regulations 202- (P.41/2020): second amendment	Adopted
<a href="#">P.28/2020 Amd.</a>	Draft Public Finances (Amendment of Law) (Jersey) Regulations 202- (P.28/2020): amendment	Adopted
<a href="#">P.110/2020 Amd.</a>	Draft Social Security (Amendment of Law No. 11) (Jersey) Regulations 201-	Adopted
<a href="#">P.71/2019 Amd.(20)</a>	Government Plan 2020–2023 (P.71/2019): twentieth amendment <sup>3</sup>	Defeated
<a href="#">P.71/2019 Amd.(19)</a>	Government Plan 2020–2023 (P.71/2019): nineteenth amendment	Defeated
<a href="#">P.71/2019 Amd.(18)</a>	Government Plan 2020–2023 (P.71/2019): eighteenth amendment	Adopted
<a href="#">P.71/2019 Amd.(17)</a>	Government Plan 2020–2023 (P.71/2019): seventeenth amendment <sup>4</sup>	Defeated
<a href="#">P.71/2019 Amd.(16)</a>	Government Plan 2020–2023 (P.71/2019): sixteenth amendment	Adopted
<a href="#">P.28/2019 Amd.(5)</a>	Draft Public Finances (Jersey) Law 201- (P.28/2019): fifth amendment	Part 1 defeated, Parts 2 and 3 adopted
<a href="#">P.28/2019 Amd.(3)</a>	Draft Public Finances (Jersey) Law 201- (P.28/2019): third amendment	Adopted
<a href="#">P.28/2019 Amd.(2)</a>	Draft Public Finances (Jersey) Law 201- (P.28/2019): second amendment	Adopted
<a href="#">P.28/2019 Amd.</a>	Draft Public Finances (Jersey) Law 201- (P.28/2019): amendment	Adopted
<a href="#">P.122/2018 Amd.</a>	Draft Revenue Administration (Jersey) Law 201- (P.122/2018): amendment	Adopted
<a href="#">P.114/2018 Amd.(5)</a>	Draft Budget Statement 2019 (P.114/2018): fifth amendment	Withdrawn
<a href="#">P.110/2018 Amd.(4)</a>	Proposed Common Strategic Policy 2018–22 (P.110/2018): fourth amendment	Adopted

## Propositions

Although it is somewhat uncommon for a scrutiny panel to lodge a proposition, the Panel felt it was necessary to do so to ensure that the Assembly’s opinion regarding the sharing of the minutes of the Competent Authorities Ministers (CAM), a decision-making body that was used heavily during the COVID-19 pandemic, be known. The Assembly adopted the Panel’s proposition which aimed to increase transparency and oversight of decision making.

**Proposition – Competent Authorities Ministers: Release of minutes of meetings to Scrutiny – [P.86/2021] – Adopted**

<sup>3</sup> Addendum – Government Plan 2020–2023 (P.71/2019): twentieth amendment (P.71/2019 Amd.(20)) [[P.71/2019 Amd.\(20\)Add.](#)]

<sup>4</sup> Addendum – Government Plan 2020–2023 (P.71/2019): seventeenth amendment (P.71/2019 Amd.(17)) [[P.71/2019 Amd.\(17\)Add.](#)]

## Other methods of working

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### Hearings

The Panel conducted public hearings with the Chief Minister and Minister for Treasury and Resources on a quarterly basis, this gave the Panel opportunity to ask questions in a public forum. Topics discussed cover all aspects of the Panels remit, ranging from ongoing policy to new legislation of the Ministers and Government of Jersey.

The Panel also conducts specific public hearings to gain evidence as part of its scrutiny reviews. These will focus on the topic of the review as defined by its Terms of Reference.

The Panel has endeavoured to use public hearings as a means of putting queries raised by members of the public to Ministers. This has been achieved through incorporating any points raised in correspondence to the Panel by Islanders, as well as direct calls for questions via social media.

In total the Panel has held 76 public hearings.

*“We have received quite a number of questions, which shows that people are very engaged at the moment. There are quite a number relating to COVID-19, as you would imagine, generally suggesting that there is a desire for more information. Information, particularly in terms of vaccinations and the level of people who have been vaccinated and how many positive cases fit with people who have been double vaccinated or not, as the case may be. Perhaps you can assist us on that.”*

Islander’s question put to the Chief Minister

### Letters

The Panel has sent and received more than 198 letters over its term. These include correspondence with Ministers, public bodies and stakeholders, allowing the Panel to pose questions and gain evidence during the course of its work.

### Briefings

During its term the Panel have received briefings from Ministers and Officers on matters relevant to our remit.

Briefings were often provided at the start of a review, to discuss ongoing policy and legislation development, or on one-off matters of importance.

Briefings received included: taxation amendments, Information Technology Solutions, Fiscal Stimulus, States Employees Law, Office Modernisation and Public Inquiries Law. The Panel also conducted regular meetings with the Minister for Treasury and Resources during 2020 to discuss COVID-19 expenditure.

### Advisers

The Panel has appointed expert advisers to assist with nine of its reviews. They have helped the Panel by providing background information and understanding, briefing notes on topics and evidence received, or assisting with the development of question plans. Advisers met with departmental Officers on a number of occasions to discuss relevant operational and policy matters to their work. Advisers were:

- Warwick Lightfoot
  - Government Plan 2022-25 Review
- Rebecca Benneyworth
  - Independent Taxation Review
  - Taxation Amendment Law Review
  - Prior Year Basis Tax Review
- Law At Work
  - People and Culture Review
- Chartered Institute of Public Finance and Accountancy
  - COVID-19 Response and Recovery Review
  - Draft Public Finances (Jersey) Law 201- Review
  - Government Plan 2021-24 Review
  - Government Plan 2020-23 Review

Advisers' reports were appended to the relevant final reports.

## Public engagement

The Panel has increased efforts to allow Islanders to engage with scrutiny.

This has been carried out through wider publication of calls for evidence during reviews, social media posts, traditional media and news releases, as well as the commissioning of qualitative social research.

The Panel regrets that members of the public have not been able to attend its proceedings in person during the course of the Pandemic, however, wishes to thank all those who have tuned into sessions, such as public hearings, online and those who have taken the opportunity to forward their views, comments and questions.

## Visits

Although the remit of the Panel does not call for it to conduct visits, its ability to undertake any has been restricted due to COVID-19, which is regretted.

# Suggestions for future work

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## Forthcoming legislation

### Employment States of Jersey Employees Law

Amendments to the Employment of States of Jersey Employees (Jersey) Law 2005 have been anticipated for some time but have not been lodged during this term. The Panel had planned to conduct a review of any changes proposed by this legislation and has received briefings for which private minutes are retained. It has now been indicated that the changes will be proposed in three phases:

#### Phase 1 – Establishing the Jersey Public Appointments Commission

In March 2019, the Comptroller and Auditor General published a report on the 'Role and Operation of the States Employment Board' which identified strengths and weaknesses with the JAC's statutory arrangements. It was found that:

- The existing statutory framework compromises the JAC's independence
- The legislation does not provide a mechanism for meeting the costs of the Commission

Consultation of the establishment of a Jersey Public Appointments Commission was carried out in January 2022 and it has been confirmed to the Panel that any legislative amendments will be brought forward by the next Council of Ministers.

#### Further phases

A further phase will be the clarification of the functions of the Chief Executive Officer/Head of the Public Service including in relation to stewardship of public sector, with delegation down to Director Generals. The Panel is disappointed that this has not taken place, and that it has been separated from phase 1 amendments.

Remaining amendments concerning the clarification of how the States Employment Board or an equivalent body should be constituted, and what its essential functions should be, is anticipated to be proposed in a final phase.

### Government Plan 2022-25 (P.90/2021) 22nd Amendment: Stamp Duty

The Panel lodged an amendment to the Government Plan 2022 to 25 that required the Minister for Treasury and Resources to introduce a higher Stamp Duty rate for 'Buy to Let' investment properties, second homes and holiday homes by the end of 2022, this was adopted by the Assembly.<sup>5</sup>

It is anticipated that the treasury and exchequer will be continuing work on this tax legislation for the new Council of Ministers to bring forward to the Assembly.

### Migration Control Policy (Control of Housing and Work Law)

The Migration and Population Review Panel has been undertaking scrutiny work of the Government of Jersey's policies and proposed legislation to update population and migration controls within the Island. The Panel conducted a scrutiny review of this topic in 2019.<sup>6</sup> It is understood that secondary legislation will be lodged in the coming term and the future Scrutiny

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<sup>5</sup> [P.90/2021 Amd.\(22\)](#)

<sup>6</sup> <https://statesassembly.gov.je/scrutiny/Pages/Review.aspx?reviewid=325>

Liaison Committee will decide whether a separate Review Panel will again be established. The Panel would suggest that this is an important area of work and that a separate Review Panel would be sensible.

### **Independent Taxation Phase 3**

The Minister for Treasury and Resources has made some progress in the modernisation of Jersey's tax system. One of these areas is in the implementation of Independent Taxation, and the Panel has been reviewing these changes. Phase 3 is expected to come after 2023 and is anticipated to be completed in 2025 or 2026. At the end of this phase, all married couples and civil partners will be taxed independently on a mandatory basis. Phase 3 will also include a compensatory allowance to compensate couples who will pay more total tax than under married man's taxation.

### **Public Service Ombudsman**

The establishment of a Public Services Ombudsman has been indicated for some time, with funds being made available for the establishment of that office through the Government Plan. It is anticipated that legislation regarding this will be forthcoming in the new term. The Chief Minister has confirmed that law drafting instructions has seen complications, however legislation should be ready for the consideration of the next Council of Ministers by Quarter 3 2022.<sup>7</sup>

### **Statistics Legislation**

In February 2021, the Chief Minister established the Statistics Legislation Steering Group ("the Group") to review arrangements for the production of statistics by Statistics Jersey and other public authorities, and the associated arrangements for statistical regulation. This is currently underpinned by the [Statistics and Census \(Jersey\) Law 2018](#). A consultation on proposals was carried out by the Government of Jersey in October 2021 and it is anticipated that an update to Statistics Legislation will be forthcoming.<sup>8</sup>

### **Inquiries Law**

The Panel understands that a Public Inquiries Law drafting instruction has been drafted following additional resource allocation<sup>9</sup> and may be lodged by the new Council of Ministers following consultation carried out in October 2021.<sup>10</sup>

### **Civil Contingencies Reform**

Following the issues raised by the COVID-19 Pandemic there is an urgent need to update rules governing Civil Contingences. It is anticipated that the future Government may review this legislation.

### **Possible Legal Aid Reform**

The way that Legal Aid is allocated has changed during this term and further changes are potentially forthcoming. The Legal Aid Review Panel has carried out scrutiny in this area, and the Scrutiny Liaison Committee will need to decide a best way of reviewing any changes to

<sup>7</sup> [Transcript – Quarterly Hearing with Chief Minister – 12 April 2022, page 24](#)

<sup>8</sup> [Proposed amendments to the Statistics and Census \(Jersey\) Law 2018](#)

<sup>9</sup> [Transcript – Quarterly Hearing with Chief Minister – 12 April 2022, page 24](#)

<sup>10</sup> [Proposed new Public Inquiries Law](#)

Legal Aid. However, the Panel should be aware as these will be made under the remit of the Chief Minister.

### **Data Protection (Jersey) Law amendments**

The laws governing data protection following the establishment of the General Data Protection Regulation have been in place since 2018. Amendments to this legislation following its practical implementation may be proposed.

### **International Tax Legislative Programme OECD P.1/2**

The Government of Jersey has indicated its intention to comply with the Organisation for Economic Co-operation and Development international (OECD) taxation policies, such as the establishment of a minimum tax.<sup>11</sup>

## **General Review topics**

### **GST / powers delegated to the Comptroller of Revenue**

In April 2021 the Panel established a Sub-Panel to undertake review of proposed changes to Goods and Service Tax (GST) in respect of unaccompanied goods for personal use.

We would recommend GST as a general topic for continued scrutiny, however, would also highlight that during the course of the Sub-Panel's review it was established that the Comptroller of Revenue holds delegated function to alter De Minimis level by Direction using the various powers given to him under the [Goods and Services Tax \(Jersey\) Law 2007](#).<sup>12</sup> It is the view of the Panel that these powers may require further scrutiny.

### **Technology Accelerator Fund**

The Government Plan 2022 to 2025 outlined that £20 million had been earmarked for the potential formation of a Technology Fund, using a portion of the proceeds of the special dividend received from Jersey Telecom in 2021 following the sale of the Internet of Things (IOT) part of its business.

The Panel lodged an adopted amendment to the Government Plan to ensure that a proposition detailing the purpose of the Fund be lodged prior to the Fund's creation.<sup>13</sup>

P.75/2022 was subsequently lodged in March 2022 outlining the proposed establishment and terms of reference of the Technology Accelerator Fund.<sup>14</sup> This was subsequently adopted by the Assembly.

The Panel would recommend that the utilisation of this fund be closely scrutinised to avoid past failures of governance innovation support systems. This may need collaboration with the Economic and International Affairs Panel.

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<sup>11</sup> [R.47/2022](#)

<sup>12</sup> [Letter - Minister for Treasury and Resources to Corporate Services Scrutiny Panel re GST Personal Importation Review - 3 March 2022](#)

<sup>13</sup> [P.90/2021 Amd.\(21\)](#)

<sup>14</sup> [P.75/2022](#)

## **Government of Jersey Technology**

The Government of Jersey has invested heavily in its information technology infrastructure during this Assembly. We believe the future Panel should continue to hold ministers to account on the spending, performance and value of digital related programmes.

## **One Gov Reforms**

The Panel agreed to include review of the impact of the One Gov initiatives, such as the Target Operating Model into the scope of its review on 18th May 2021, following the incorporation of the One Gov Review Panel's remit into the Panel's own work programme. The Panel passed comments upon these initiatives during its People and Culture Review.<sup>15</sup> The future Panel may wish to continue scrutiny of the One Gov initiatives, such as the Target Operating Model, in collaboration with the Public Accounts Committee who may review under their remit, and the Privileges and Procedures Committee who may shortly conduct further work concerning the Machinery of Government following the adoption of Amendments to Standing Orders – Machinery of Government Sub-Committee [[P.64/2022](#)].

## **Office Strategy**

The Panel has conducted scrutiny work on the Government Office Modernisation Project. In early 2021, an agreement was signed with a delivery partner to construct a new headquarters for the Government on the site of Cyril Le Marquand House.

It is believed that further scrutiny of the project's progress and finalisation is needed. We would highlight that the future Council of Ministers will need to decide whether to lease the building upon completion, anticipated in 2024, or purchase within three years. If the Government does not buy the building, it will enter a 22-year lease on pre-agreed terms.<sup>16</sup>

## **Public Finances Law**

The Public Finances (Jersey) Law 2019 has been in operation during the Panel's term and has, in its view, afforded sweeping changes to the way in which use of public monies is governed. We believe that the Law and its practical implementation may be a topic for scrutiny review.

## **Government Plan**

The future Panel is likely to formally review the Government Plans put forward by the new Council of Ministers over their term. The Panel would highlight that inclusion of review of optimism bias of projects to meet expectations may be required, as well as buy in bias which may result in refusal to give up on a project.

## **Jurats**

The Panel has raised correspondence with the Bailiff to ascertain ways forward in modernising the recruitment and role of the Jurats within the Island. The future members may wish to carry out further work in this area.

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<sup>15</sup> [Report - People And Culture Review - 6 September 2021](#)

<sup>16</sup> <https://www.gov.je/news/2021/pages/GovernmentOfficeDevelopment.aspx>



## Pensions

The Panel believes that arrangements for pensions for Employees of the States of Jersey could be an area of review by the future Panel. This relates to the refinancing of past-service liabilities agreed in the Government Plan 2022-25, which allowed borrowing of £480 million.<sup>17</sup>

The Panel notes that the issuance of a £500 million rated public listed sterling bond to re-finance the employee past-service pension liabilities was announced on the 28 April 2022.<sup>18</sup> The future Panel may wish to question the purpose of the additional £20 million, query if further borrowing in this area is needed and perform a review of pensions for Employees of the States of Jersey more generally.

## Long and Medium-Term Tax Strategy

The Fiscal Policy Panel has indicated that raising revenue over the medium-term is an important issue that the Government of Jersey should provide clarification on.<sup>19</sup> The Panel suggests that review topics may include the broadening of the tax base, and implication of changes concerning commitment to follow Organisation for Economic Co-operation and Development rules.

## Property Taxation

Further to the Panel's adopted proposal to introduce an increased Stamp Duty rate, for 'Buy to Let' investment properties, second homes and holiday homes by the end of 2022, the Government of Jersey is conducting a review of Stamp Duty in general. New ways of taxing property purchases may be needed, being mindful of the need for housing and other social pressures.

## Revenue Jersey

The Panel has conducted concurrent scrutiny on the service provided by Revenue Jersey. The Minister for Treasury and Resources has noted that the department has faced challenges during COVID-19 and has a large amount of work to do.<sup>20</sup> The future Panel may wish to continue to review the customer service provided by Revenue Jersey.

# Further Suggestions

## Public engagement and research

The Panel has endeavored to engage Islanders in its scrutiny work whenever possible and it is hoped that the future Panel will continue this. We would suggest actions such as:

- Meeting the public in person
- Calling for questions to be put to ministers
- Conducting surveys and other research

## Communications

Communicating the work of scrutiny should be a key aim of the future Panel. This includes social and traditional media as appropriate.

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<sup>17</sup> [P.90/2021](#)

<sup>18</sup> [Gov.je, Strong interest in new States of Jersey £500m Bond issuance, 28 April 2022](#)

<sup>19</sup> [Fiscal Policy Panel 2021 Annual Report](#)

<sup>20</sup> [Transcript - Quarterly Public Hearing with the Minister for Treasury and Resources - 26 January 2022, p.32](#)

## **Briefings**

The future Panel could make good use of Government Officer and Minister briefings which are most valuable. The Panel would highlight that proactive request for these briefings are at time needed to ensure that policy and legislation can be examined prior to publication, or lodging. The Panel would highlight that monthly accountability reports are received by the Executive Leadership Team, and offered to ministers on a quarterly basis. Briefings on these could be requested by the future Panel.<sup>21</sup>

## **Tracking**

The future Panel may find value in tracking of recommendations accepted or partially accepted by Ministers and timeframes of promised actions, given in both formal response and in informal discussion. This should of course also be carried out by Government; however, this may aid the Panel in following up progress made in anticipated activities.

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<sup>21</sup> [Transcript – Quarterly Hearing with Chief Minister – 12 April 2022](#)

## Appendix 1

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### Panel Membership



**Senator Kristina Moore, Chair**



**Deputy Steve Ahier, Vice-Chair**



**Senator Tracey Vallois - Joined the Panel  
11th February 2021**



**Senator Steve Pallett - Joined the Panel  
11th February 2021**



**Connétable Richard Vibert - Resigned  
Panel membership 13th July 2021**



**Connétable Karen Shenton Stone -  
Resigned Panel membership 11th  
February 2021**



**Deputy Jess Perchard - Resigned Panel  
membership 27th November 2020**



**Connétable Andy Jehan – Co-opted  
member for GST Personal Importation  
Review**



**Senator Sarah Ferguson – Co-opted member for Public Finances Law Review**



**Deputy Scott Wickenden – Co-opted member for Public Finances Law Review**



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