

Annual Report of Findings 2023

20 February 2024

The purpose of the Comptroller and Auditor General (C&AG), fulfilled through the Jersey Audit Office (JAO), is to provide independent assurance to the people of Jersey on the extent to which public money is spent economically, efficiently and effectively and on whether the controls and governance arrangements in place within public bodies demonstrate value for money. The C&AG's remit includes the audit of financial statements and wider consideration of public funds, including internal financial control, value for money and corporate governance.

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Report by the Comptroller and Auditor General: 20 February 2024

This report has been prepared in accordance with Article 20 of the Comptroller and Auditor General (Jersey) Law 2014

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Summary

Background

1. The Comptroller and Auditor General (C&AG) is responsible for public audit in Jersey. The responsibilities of the C&AG relate to the financial statements of the States of Jersey and other entities as well as wider aspects on the use of public funds. The C&AG has specific duties under the Comptroller and Auditor General (Jersey) Law 2014 to consider and report on:
 - general corporate governance arrangements
 - the effectiveness of internal controls, and of the internal auditing of those controls
 - whether resources are being used economically, efficiently and effectively; and
 - actions needed to bring about improvement, where improvement is needed.
2. This report summarises the findings and recommendations made by the C&AG during 2023. It also considers the status at 31 December 2023 of recommendations made by the C&AG that have been agreed by Government but not yet implemented.

Key findings

3. Unqualified audit opinions were issued on the 2022 financial statements for all entities to whom I appoint auditors. This included the States of Jersey. I issued my certificate on the States of Jersey Group 2022 Annual Report and Accounts on 28 April 2023.
4. In total, the eight C&AG reports and the Mid-Term Reflections 'Thinkpiece' issued in 2023 identified 95 recommendations. In these publications I also noted 14 instances where, because the States had advised me that work was already planned, I did not make a recommendation but instead listed 'Work planned that should be prioritised'. I also set out eight 'Areas for consideration'. The Government accepted 93 of the 95 recommendations made.
5. Most of the recommendations made in 2023 relate to opportunities to improve value for money and governance and accountability. For both 2022 and 2023, the biggest category of recommendations focussed on seeing change through to

deliver improved outcomes and in particular to deliver public benefit. All nine of my 2023 publications included at least one recommendation in this area.

6. The Government records 'open' C&AG recommendations (accepted recommendations in the process of being implemented) on its Tracker. Over the last two years, the Government has added 237 of my recommendations to the Tracker and closed 359. As a result, the number of open recommendations recorded on the tracker has reduced significantly:
 - as at 1 January 2022, the tracker recorded 225 open recommendations
 - as at 1 January 2023, there were 199 open recommendations; and
 - as at 31 December 2023, there were 103 open recommendations
7. At the time of this report, 34 recommendations made in four of my publications (those issued from September 2023) had not been through this full process and so were not yet included in the Tracker I reviewed for this report.
8. Most of the open recommendations on the Tracker at 31 December 2023 relate to opportunities to improve value for money and governance and accountability.
9. My desk top review of the Tracker has identified some instances where recommendations that had been agreed for action have been closed without delivery being clearly assured.
10. Even after allowing for the sometimes complex nature of the actions required to implement agreed recommendations, Government continues to make slow progress in some areas:
 - 34% of open recommendations date back to reports issued in 2021 or earlier and include recommendations from reports on issues such as procurement, insurance and arrangements to address fraud and corruption; and
 - I have observed that Government routinely put back implementation dates, on average by two years, but still struggles to implement recommendations by the revised dates.

Conclusion

11. C&AG recommendations are made to improve governance and accountability, value for money, financial management and internal control. While I acknowledge the limitations on officer capacity and the need to prioritise, recommendations that remain open represent opportunities for improvement that are not being realised. This is also true for recommendations that are accepted but not implemented and are closed without due consideration of the risk associated with non-implementation.
12. I acknowledge that the process through which recommendations are tracked can be cumbersome and that, in some instances, implementation can take more than one year. I will work with officers during 2024 to consider options for reducing the complexity in the process and improving the timeliness of completing recommendations and securing improvement in the services provided by States of Jersey to Islanders.

Introduction

13. The core purpose of the Office of the Comptroller and Auditor General (C&AG), fulfilled through the Jersey Audit Office (JAO), is to provide independent assurance to the people of Jersey on the extent to which public money is spent economically, efficiently and effectively and on whether the controls and governance arrangements in place within public bodies demonstrate value for money.
14. As C&AG, I discharge my responsibilities through appointing auditors of accounts and through undertaking project work and reporting to the States Assembly.
15. This Annual Report of Findings 2023 summarises my work reported to the States Assembly in 2023 and the findings from that work.
16. It also:
 - evaluates the themes of the recommendations made in my 2023 project work
 - looks back at the themes of the recommendations I made in 2022, for comparison
 - comments on the approach taken by Government in managing my recommendations; and
 - reflects on the Government of Jersey's progress in implementing accepted recommendations.

Government Priorities and the Funding Context

17. In developing my Audit Plan for 2023, and in my reporting, I take account of a wide range of risks facing the States of Jersey, as well as Government priorities and the funding context within which the States of Jersey operate.
18. Following the general election in June 2022, the Council of Ministers developed its Common Strategic Policy for 2023-2026. This included seven priorities, as set out in Exhibit 1.

Exhibit 1: Common Strategic Policy Priorities 2023-2026

Housing and Cost of Living
Improve access to, and supply of, good-quality affordable housing, and help people to achieve a decent standard of living.
Economy and Skills
Develop a more sustainable, innovative, outward-facing and prosperous economy and help people acquire the right skills throughout their lives; we want Jersey to be an attractive place for everyone to achieve their potential.
Children and Families
Help all children and young people to have the best start in life, recognising that the early years have a lasting impact, and that being loved, being listened to, and receiving a good, rounded education are essential to future life chances.
Ageing Population
Enable people to live active, independent, healthy lives as they live longer.
Health and Wellbeing
Provide and regulate good quality healthcare and social services, promoting better health and wellbeing underpinned by improvements in public health.
Environment
Protect and enhance our urban, rural and marine environment so that everyone can continue to enjoy its benefits, moving purposefully and fairly on a path to net zero emissions.
Community
Create a more inclusive, vibrant community where people feel respected and able to flourish, as well as safe and protected.

Source: Common Strategic Policy 2023 to 2026

19. The Government Plan 2023-2026 was approved in December 2022 and set out income forecasts and approved revenue and capital heads of expenditure for 2023-2026. The Government Plan Consolidated Statement of Comprehensive Net Revenue Expenditure for 2023 is summarised in Exhibit 2.

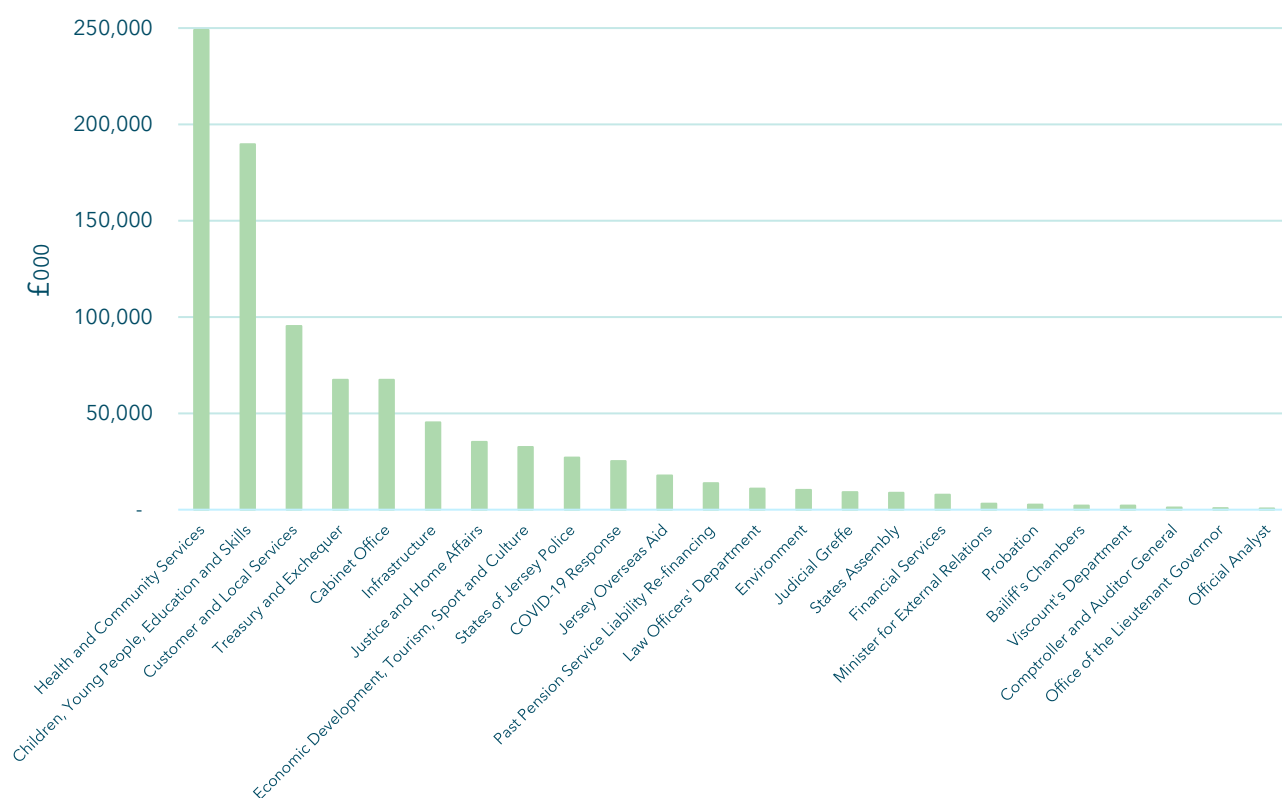
Exhibit 2: Government Plan 2023 Consolidated Statement of Comprehensive Net Revenue Expenditure

	£000
Revenue	
Levied by the States of Jersey	678
Earned through operations	103,650
Total Revenue	104,328
Social benefit payments	131,768
Staff costs	554,665
Other operating expenses	262,333
Grants and subsidies payments	63,867
Impairments	36
Finance costs	16,460
Total Expenditure	1,029,129
Net Revenue Expenditure	924,801
Reserves	60,243
Net Revenue Expenditure after reserves	985,044
Depreciation and amortisation	55,736
Net Revenue Expenditure after depreciation	1,040,780

Source: Government Plan 2023-2026 - Annex

20. States of Jersey planned income for 2023 after Income Measures reported in the Government Plan 2023-2026 was £1,075,657,000. The planned split of net revenue expenditure by Department or operational area is shown in Exhibit 3.

Exhibit 3: Planned Net Revenue Expenditure for 2023 by Head of Expenditure



Source: Government Plan 2023-2026

21. The Government Plan 2023-2026 included planned expenditure on Major and Strategic projects, including Capital projects (as defined by the Public Finances Manual) of £140.1 million for 2023. This included £52 million planned expenditure on estates projects, £36 million planned expenditure on information technology projects and £30 million planned expenditure on infrastructure projects.
22. The financial performance against the Government Plan for 2023 will be set out in the 2023 States of Jersey Annual Report and Accounts due for publication in April 2024.
23. The overall funding context within which the States of Jersey operates is affected by the economy in Jersey as well as the outlook for global economies and financial markets. The Fiscal Policy Panel is a statutory Panel whose role is to comment on Jersey's fiscal policy with reference to the:
 - strength of the economy in Jersey
 - outlook for the economy in Jersey
 - outlook for world economies and financial markets

- economic cycle in Jersey
- medium-term and long-term sustainability of the States' finances and the States' financial assets and liabilities; and
- advisability of transfers to or from the Strategic Reserve Fund and Stabilisation Fund.

24. In the Fiscal Policy Panel Annual Report published in November 2022, the Panel stated:

On the basis of current spending commitments, there will be a surplus in all years of the Government Plan. Given the strong labour market, and evidence of low spare capacity, it is currently appropriate to run significant surpluses over the 2023-2026 period. Though a worsening in the global economic background remains a risk.

Across the board additional spending and tax cuts pose a concern to the future sustainability of Government finances and will limit the ability of the Government to provide targeted support or fiscal stimulus quickly should the economic outlook deteriorate.

25. However, in the most recent Fiscal Policy Panel Annual Report published in November 2023, the Panel stated:

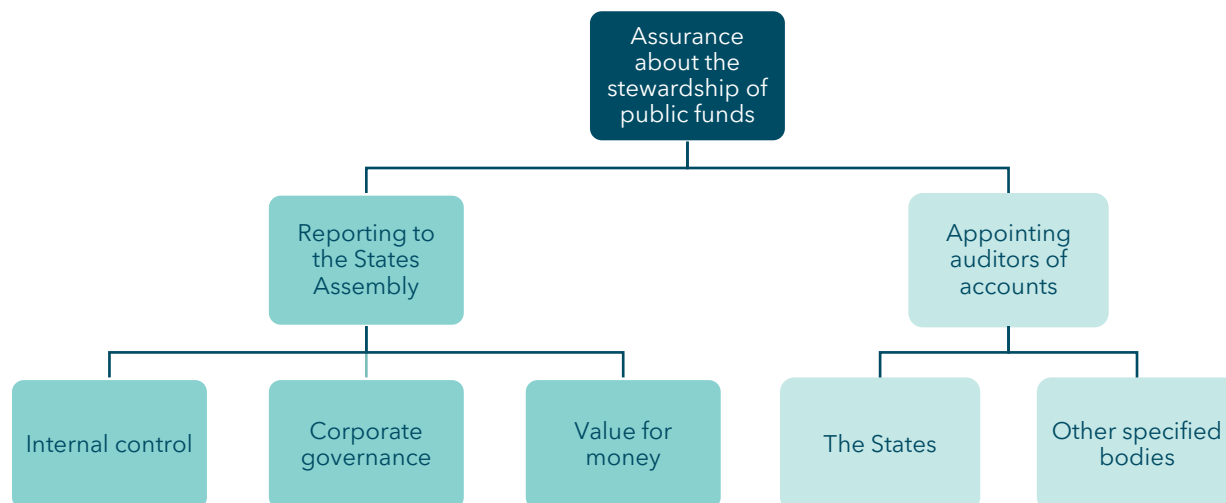
On the basis of current spending commitments and forecast tax revenues, there will be a primary budget deficit in all years of the Government Plan, with spend on the public sector boosting demand further. Given the strong addition to revenues from banking profits and evidence of overheating in the economy this is an inappropriate fiscal stance. This forces demand offshore, carries risks to inflation and does not allow for the Government to build up its reserves, increasing its vulnerability to shocks.

26. The change in the Panel's conclusion between 2022 and 2023 indicates the speed at which economic assumptions and assessments can change. This reinforces the need for the Government to ensure that its funding and reserves strategy is resilient to volatility in the external economic environment.

C&AG Audit Plan 2023

27. In January 2023 I published my Audit Plan setting out how I intended to deliver the responsibilities of the C&AG under the Comptroller and Auditor General (Jersey) Law 2014 ('the 2014 Law'). My Audit Plan is set in the context of the risks facing the States of Jersey, Government priorities and the wider funding context within which the States of Jersey operate.
28. My responsibilities are to provide independent, robust assurance about the stewardship of public funds by:
- reporting to the States Assembly on the effectiveness of internal control, general corporate governance arrangements and economy, efficiency and effectiveness ('value for money'); and
 - appointing auditors of the accounts of the States (including the Social Security Fund, the Social Security (Reserve) Fund, the Health Insurance Fund and the Long-Term Care Fund) and certain other specified entities.
29. My responsibilities are summarised in Exhibit 4.

Exhibit 4: Responsibilities of the C&AG



30. Audit is not a substitute for the responsibilities of those providing public services. It is for them to ensure that public business is conducted in accordance with the law and proper standards, that public money is safeguarded, that public funds are properly accounted for and that economy, efficiency and effectiveness are secured.

31. Legislation requires me to appoint auditors of the financial statements of:
 - the States of Jersey; and
 - certain other entities.
32. In addition, in one case, pending proposed legislative change, I appoint an auditor at the request of the Treasurer of the States.
33. The auditors I appointed for the 2023 financial year are summarised in Exhibit 5.

Exhibit 5: Auditors of entities appointed by the C&AG in 2023

Entity	Nature of appointment	Current auditor appointed
Data Protection Authority	Statutory	Baker Tilly Channel Islands Limited
Gambling Commission	Statutory	Alex Picot
Jersey Advisory and Conciliation Service	Statutory	Alex Picot
Jersey Competition Regulatory Authority	Statutory	RSM Channel Islands (Audit) Limited
Jersey Financial Services Commission	Statutory	Grant Thornton Limited
Jersey Teachers' Superannuation Fund	At request of the Treasurer of the States	CLA Evelyn Partners Limited
Public Employees' Pension Fund	Statutory	CLA Evelyn Partners Limited
States of Jersey Group	Statutory	Mazars LLP

Source: Jersey Audit Office Register of Audit Appointments

Key Financial Statements Audit Findings

34. During 2023, the financial statements auditors I appoint have reported the findings of their audits of the 2022 financial statements to Those Charged with Governance of the entities listed in Exhibit 5. In summary:
- all auditors gave unqualified audit opinions
 - the auditors of the Jersey Teachers' Superannuation Fund and the Public Employees' Pension Fund reported significant difficulties encountered during the audit from delays in obtaining payroll data and in obtaining information on the IT control environment. This was attributed to IT staff being engaged on other projects, notably the implementation of a new Integrated Technology Solution for the States of Jersey. The auditor also reported significant weaknesses in respect of the IT control environment; and
 - the auditor of the States of Jersey reported significant difficulties encountered during the audit in respect of delays in the receipt of draft financial statements and associated working papers and delays in obtaining information on the IT control environment. The auditor also reported significant weaknesses in respect of the arrangements for obtaining related party transactions and the supporting information and management review of working papers for cash and cash equivalents.
35. I issued my certificate on the States of Jersey Group 2022 Annual Report and Accounts on 28 April 2023.

2023 C&AG publications issued

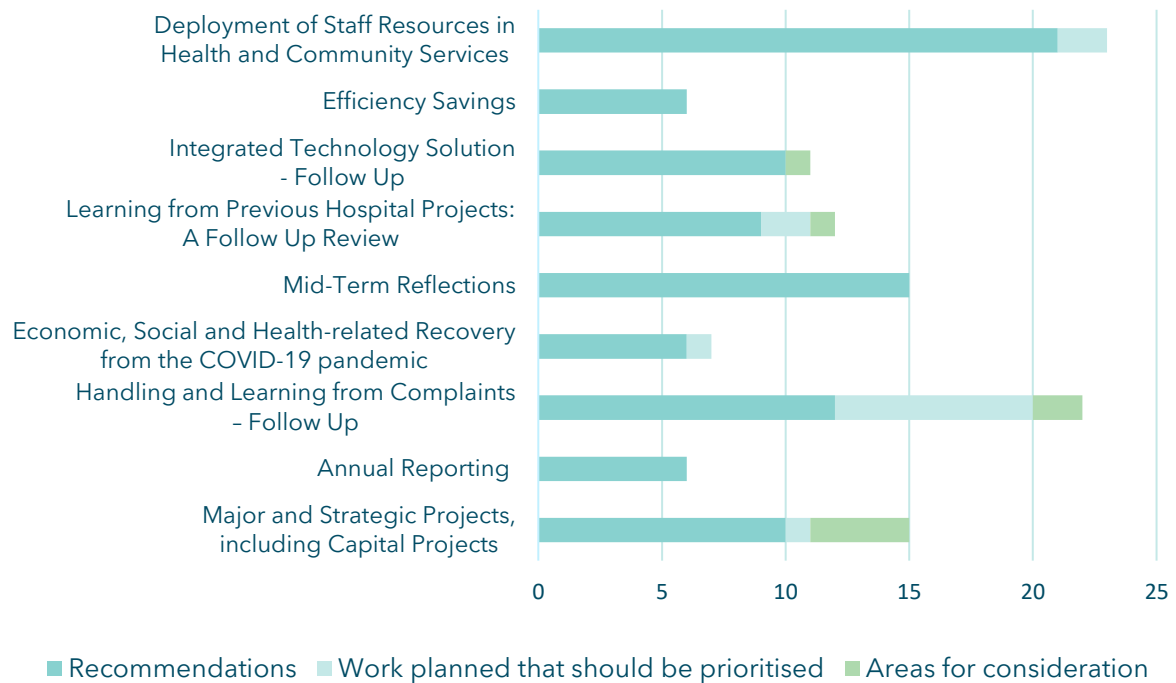
36. I have issued eight C&AG reports, one Good Practice Guide, one Thinkpiece, one Self-Assessment Tool and an Updated Code of Audit Practice during 2023, as shown in Exhibit 6.

Exhibit 6: C&AG publications 2023



37. In addition, I published an Annual Report of Findings 2022 in February 2023 and a Jersey Audit Office Annual Report in May 2023.
38. In total, the eight C&AG reports and the Mid-Term Reflections 'Thinkpiece' issued in 2023 identified 95 recommendations. In these publications I also noted 14 instances where, because the States had advised me that work was already planned, I did not make a recommendation but instead listed 'Work planned that should be prioritised'. I also set out eight 'Areas for consideration'. Exhibit 7 provides a summary.

Exhibit 7: Summary of 2023 Recommendations, Work planned that should be prioritised and Areas for consideration



Source: Jersey Audit Office analysis of C&AG 2023 reports

39. In particular, my follow-up report *Handling and Learning from Complaints* (October 2023) noted, as well as recommendations, a relatively high proportion of 'Work planned that should be prioritised'. At the time of my review there was a range of work 'in flight' which I wanted to acknowledge.

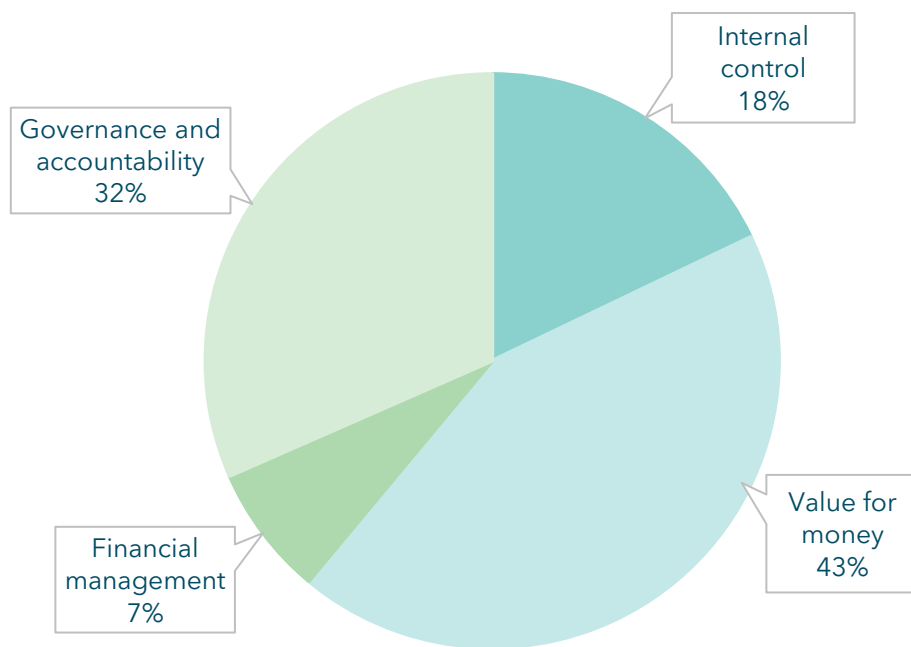
Analysis of recommendations

40. I have analysed the 95 recommendations I made in 2023 across the following four themes drawn from my areas of responsibility:

- governance and accountability
- value for money (economy, efficiency and effectiveness)
- financial management; and
- internal control.

41. As shown in Exhibit 8, most of the recommendations made in 2023 relate to opportunities to improve value for money and governance and accountability.

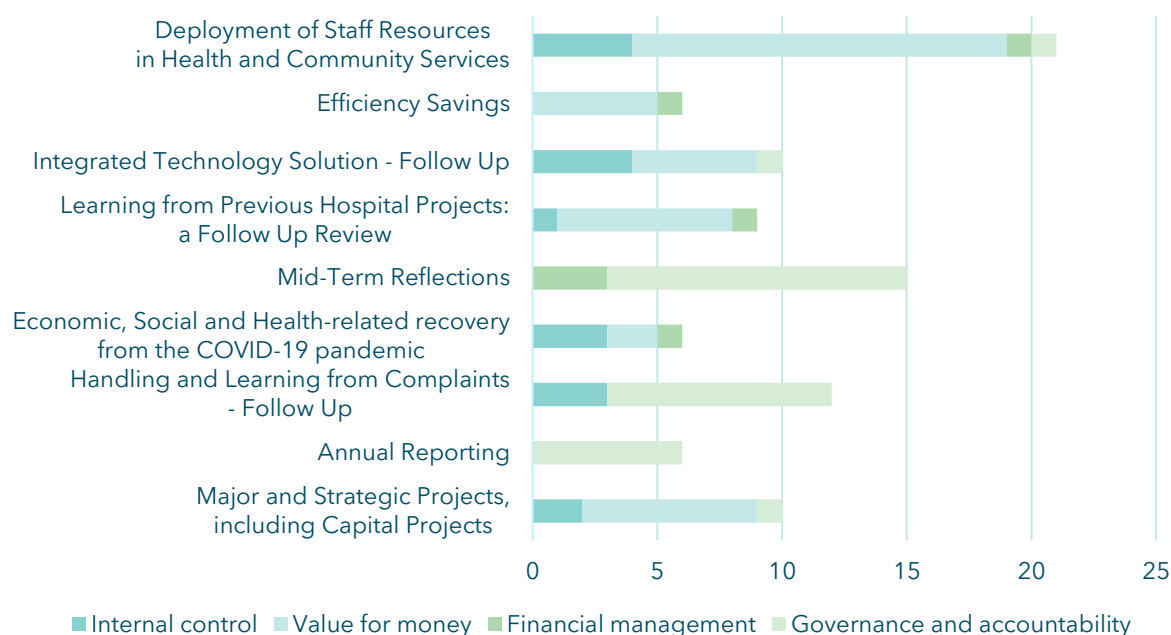
Exhibit 8: Analysis of the themes of recommendation made in 2023



Source: Jersey Audit Office analysis of C&AG 2023 recommendations

42. A breakdown of the themes of the recommendations from relevant publications is shown in Exhibit 9.

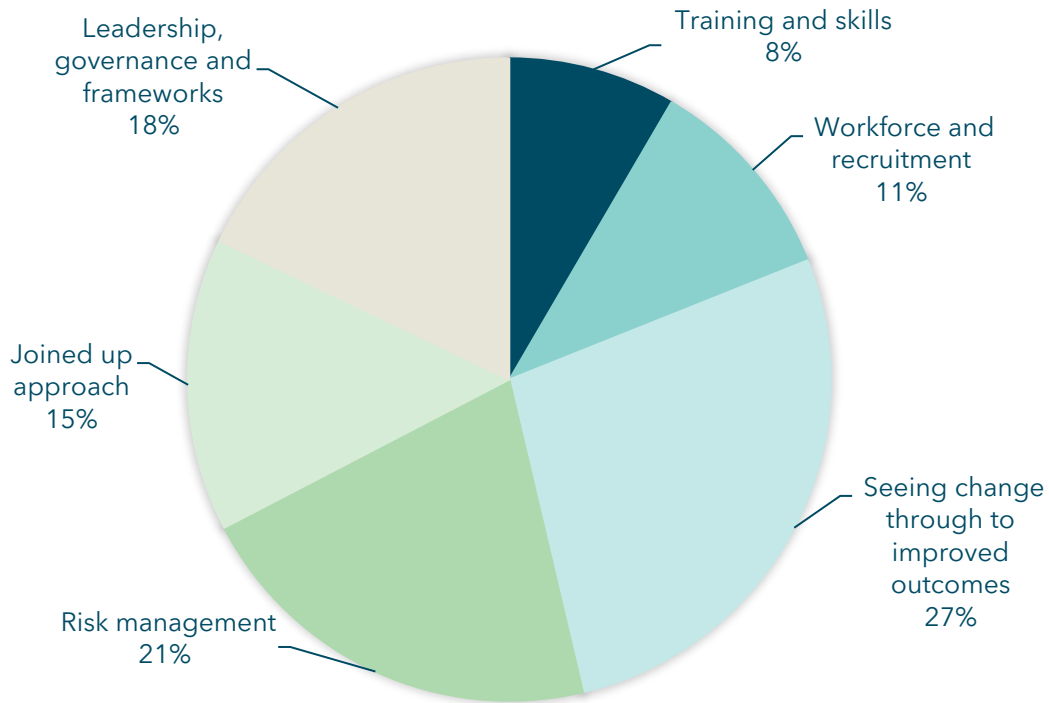
Exhibit 9: Themes of recommendations in relevant publications issued in 2023



Source: Jersey Audit Office analysis of C&AG 2023 recommendations

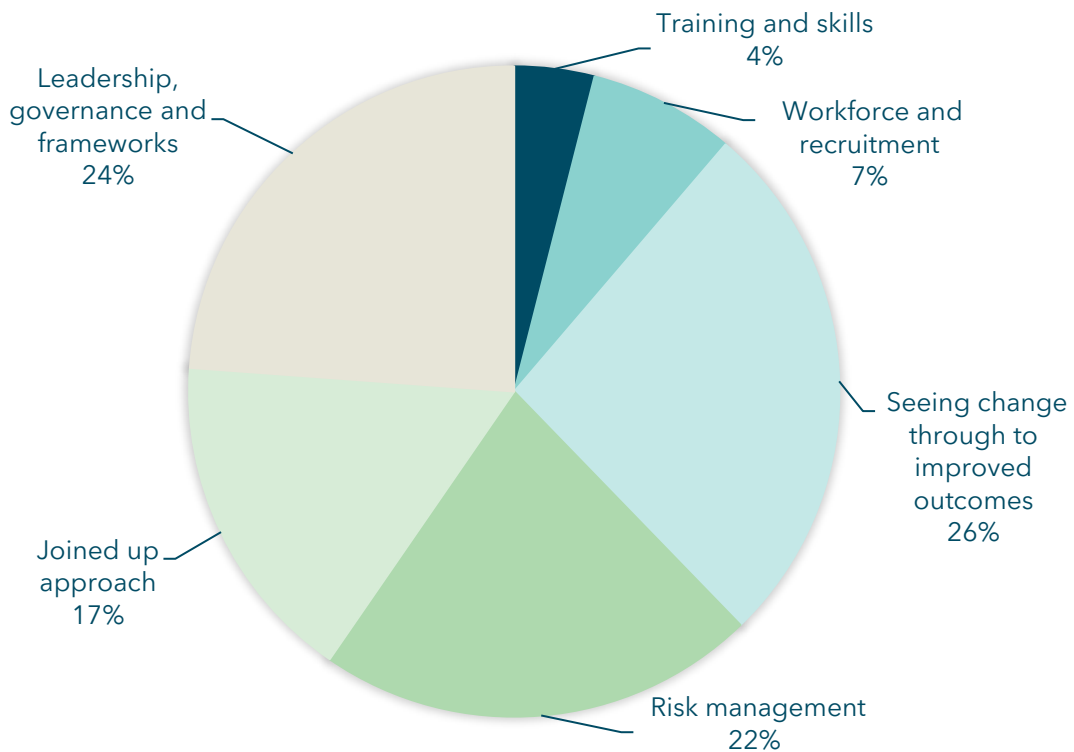
43. In this Annual Report of Findings, I have for the first time also analysed my recommendations in terms of the targeted area for improvement. I have used the following overarching categories:
- training and skills
 - workforce and recruitment
 - seeing change through to improved outcomes, in particular public benefit
 - risk management
 - joined up approach, maximising learning and communication across States of Jersey; and
 - leadership, governance and frameworks, including clarity of roles, responsibilities, project and performance management.
44. Recommendations can fall in to more than one of these overarching areas and so I have used a 'principal category' approach. Exhibit 10a summarises this analysis.
45. For comparison, I have looked back at my 2022 recommendations under the same principal categories. Exhibit 10b shows the results.

Exhibit 10a: Targeted areas for improvement: 2023 recommendations



Source: Jersey Audit Office analysis of C&AG 2023 recommendations

Exhibit 10b: Targeted areas for improvement: 2022 recommendations



Source: Jersey Audit Office analysis of C&AG 2022 recommendations

46. For both 2022 and 2023, the biggest category of recommendations focussed on seeing change through to deliver improved outcomes and in particular to deliver public benefit. All nine of my 2023 publications included at least one recommendation in this area.
47. The variations in analyses across the two years indicate that:
- my work identified a greater percentage of recommendations within the training and skills and workforce and recruitment categories in 2023 than in 2022, with 11% of recommendations being training or workforce related in 2022, against an almost doubling to 19% in 2023; and
 - those recommendations to do with leadership, governance and frameworks - including clarity of roles, responsibilities, project and performance management - reduced from 24% in 2022 to 18% in 2023. This aligns with my view that there have been recent improvements in the operation and reach of the Government's Programme Management Office.
48. Some of the identified variations will have arisen due to the different topic areas for my work in 2023 compared to my work in 2022.

How the States of Jersey respond to my reports

49. After publication of my reports, officers are required to submit an Executive Response to the Public Accounts Committee, setting out:
- acceptance or otherwise of my recommendations
 - the actions which will be taken to deliver the improvements I have identified as required; and
 - the timeframe for delivery.
50. It is for the Public Accounts Committee to determine if the Executive Response is acceptable in each of these aspects and to challenge officers if the Committee concludes that it is not.
51. At the time of writing this report, Executive Responses have been submitted to the Public Accounts Committee for all nine of my 2023 publications which contained recommendations. However, the Public Accounts Committee has yet to:
- confirm agreement of Executive Responses to my reports *Economic, Social and Health-related Recovery from the COVID-19 pandemic* (September 2023) and *Annual Reporting* (October 2023)
 - consider an updated Executive Response to the recommendations in my report *Handling and Learning from Complaints - Follow Up* (October 2023) following further consideration of the recommendations by officers
 - review the Executive Response to my report *Major and Strategic Projects, including Capital Projects* (November 2023); and
 - discuss an updated Executive Response to my *Mid-Term Reflections* (July 2023), following further consultation on some key recommendations.
52. Of the 95 recommendations I made in 2023, two recommendations were rejected:
- one of the 21 recommendations made in my report *Deployment of Staff Resources in Health and Community Services* (January 2023) was rejected; and
 - one of the 12 recommendations made in my report *Handling and Learning from Complaints - Follow Up* (October 2023) was rejected.

Tracking of C&AG recommendations

Government C&AG Recommendations Tracker

53. Once the Government’s formal Executive Response has been considered and accepted by the Public Accounts Committee, the Government records ‘open’ C&AG recommendations (accepted recommendations in the process of being implemented) on its Tracker. The creation and maintenance of the Tracker represent best practice by the Government of Jersey. At the time of this report, 34 recommendations made in four of my publications (those issued from September 2023) had not been through this full process and so were not yet included in the Tracker I reviewed for this report.
54. Over the last two years, the Government has added 237 of my recommendations to the Tracker and closed 359 (see Exhibit 11). As a result, the number of open recommendations recorded on the Tracker has reduced significantly:
- as at 1 January 2022, the Tracker recorded 225 open recommendations
 - as at 1 January 2023, there were 199 open recommendations; and
 - as at 31 December 2023, there were 103 open recommendations.

Exhibit 11: Movement in C&AG ‘open’ recommendations since 1 January 2022



Source: Jersey Audit Office analysis of the Government’s C&AG Recommendations Tracker data

Closure of recommendations during 2023

55. The Government has closed 164 recommendations in the Tracker in 2023. Exhibit 12 sets out some key examples of implemented recommendations and their impact.

Exhibit 12: Examples of C&AG recommendations implemented and closed in 2023

Report	Recommendation implemented	Impact
Risk Management: Follow Up	Review the Managing Risk section in future Government Plans to ensure that it reflects high level risks of delivering the priorities in the Government Plan rather than a small sample of risks taken from the Corporate Register.	The Government Plan 2024-2027 better-reflects the high level risks across a broader range of Government priorities.
Governance Arrangements for Health and Social Care - Follow-Up	Extend further the scope and nature of public reporting of the performance of all elements of health and social care, including through the Government of Jersey website, taking into account performance reporting in other jurisdictions.	The scope and nature of public reporting of performance has been extended significantly providing greater transparency and accountability.
Use of Enforcement Powers	For environmental protection, car parking and highways / events: <ul style="list-style-type: none"> identify appropriate Key Performance Indicators (KPIs) for enforcement where not currently prepared; and ensure effective compilation and dissemination of the KPIs adopted. 	Provides higher quality information to the Department on its performance against enforcement objectives. Provides a basis for decision making, planning and improvement.
Child and Adolescent Mental Health Services (CAMHS): Follow Up	Reconsider the approach to children and young people who 'were not brought' for appointments, both for 'in house' and commissioned services. Ensure that the emphasis is on safety and the child's right of access to healthcare.	Children and young people are more likely to receive the mental health services they need. Safety is improved through more rigorous follow through if children are not brought for treatment.
Management Information in Education: Follow Up	Ensure that there is a clear link between [Departmental], team and individual objectives and outcome-based performance indicators.	Delivery of Government priorities is more effective, efficient and economic when objectives align.

Source: Jersey Audit Office analysis of Government of Jersey C&AG Recommendations Tracker

56. During the last quarter of 2023, the Government has chosen to change its approach to tracking the implementation of agreed recommendations. A full review of the Government's C&AG Recommendations Tracker was undertaken to identify and close recommendations where:
- the Government considers the recommendation to be too broad in definition and requires greater clarity
 - while agreed, the recommendation is no longer considered a priority by Government or cannot be delivered due to what the Government considers to be a lack of resources; and
 - the recommendation is now considered to be part of 'business as usual'.
57. On the basis of this review, the States of Jersey closed 16 recommendations. The 16 recommendations closed in 2023 as part of the review led by the Interim Chief Executive are included in the 164 shown as closed in 2023 in Exhibit 11.
58. I have undertaken a high-level review of the recommendations closed as part of the exercise undertaken by Government. In many instances I do not consider that the Government has set out a clear rationale for closure and does not document the risks associated with not implementing my recommendations.
59. The following Case Study illustrates one of the recommendations that has been closed.

Case Study

In September 2021, I published my report **Governance Arrangements for Health and Social Care - Follow Up**. A key finding from this review was that:

A Health and Wellbeing Framework has been published [but] a work programme to deliver the Framework is not yet clearly set out.

My report included a corresponding recommendation:

(R8:) Document a long term strategy for health and wellbeing to be delivered across Government, health and social care services and key partners. Progress against the long term strategy should be reported publicly.

In 2021 this recommendation was accepted. However, it was one of the 16 previously accepted recommendations closed in October 2023 without delivery. The reason set out in the Tracker is:

Reject, as HCS cannot action this across key partners and other health and social care services.

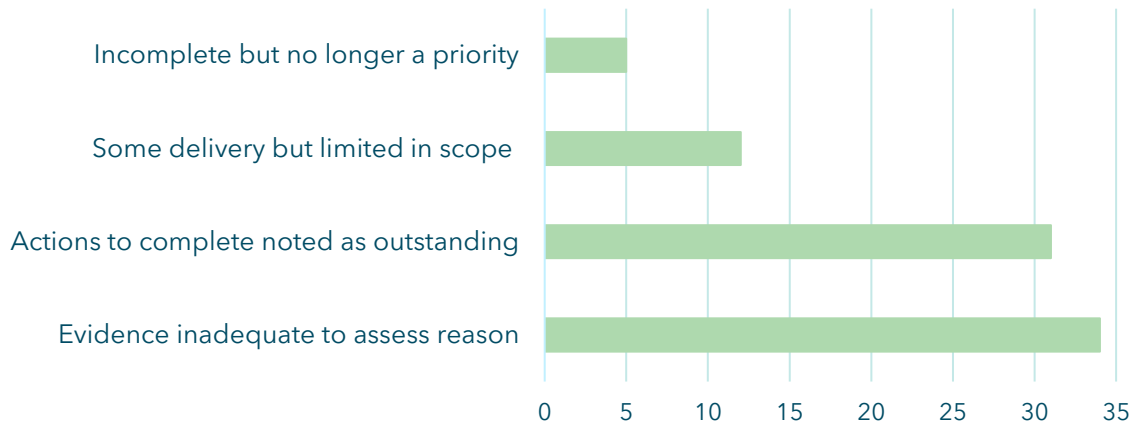
My recommendation focussed on the need for a Government-wide approach to documenting a strategy to deliver its Health and Wellbeing Framework. Closing this recommendation without action increases the risk that Islanders will not benefit from a joined-up, coherent, high quality and value for money approach to improving their health and social care services.

Lack of progress in this important area also increases the risk of poor decision making within, for example, the New Healthcare Facilities Programme.

60. Alongside the closure of these 16 recommendations, in October 2023 departments were also asked to focus on closing or otherwise stopping actions 'agreed in response to recommendations, where work is largely complete and/or is in part of the Government of Jersey ministerial plans'.
61. I have looked at all recommendations closed by the Government of Jersey in 2023. Excluding the 16 recommendations already described, and solely based on a desktop review of information contained within the Tracker, I have concluded that a further 82 recommendations have been closed without delivery being clearly assured. Exhibit 13 sets out my desktop analysis of these against four descriptors:
- Tracker states as incomplete but closed as no longer a priority
 - Tracker notes some delivery but this is limited in scope when assessed against the recommendation
 - Tracker notes that actions are outstanding but closes the recommendation; or

- there is insufficient detail in the Tracker to understand the reason for closure.

Exhibit 13: Desk top analysis of closed recommendations, based on the Government’s Tracker data at 31 December 2023



Source: Jersey Audit Office analysis of C&AG recommendations closed by Government in 2023

62. I acknowledge there are limitations associated with a desktop analysis of closed recommendations. I welcome the Government’s intention to continue to develop its review of recommendations proposed for closure.

Analysis of remaining ‘open’ recommendations

63. Based on the Government Tracker’s ‘open’ recommendations as at 31 December 2023, I have assessed:

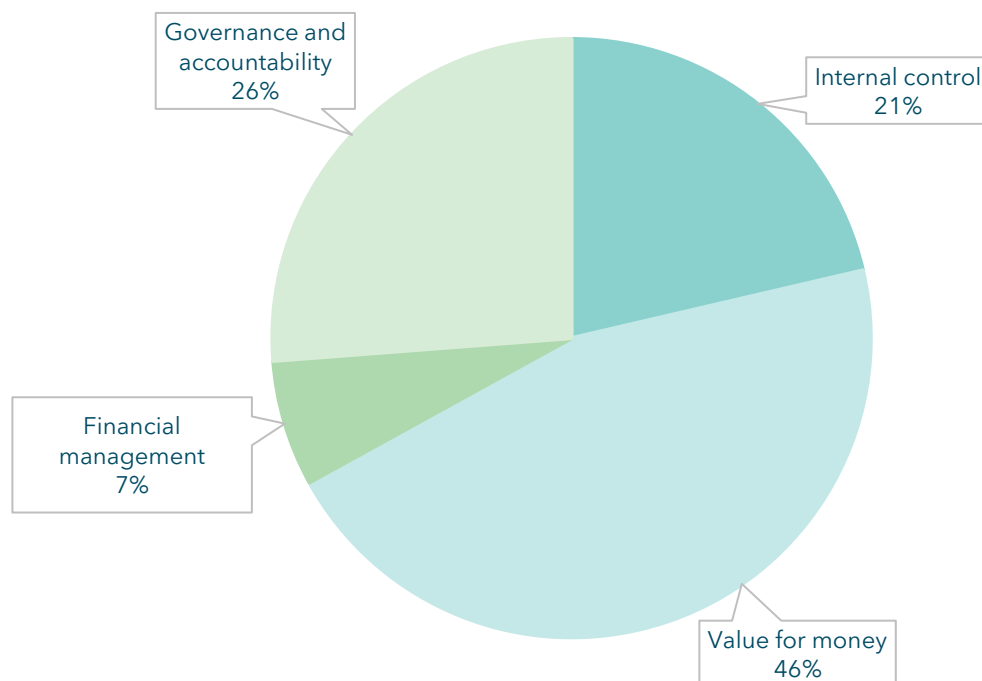
- the themes that the remaining open recommendations seek to address; and
- the timeliness of their implementation.

64. The 103 open recommendations comprise:

- 47 recommendations to improve value for money
- 27 recommendations relating to arrangements for governance and accountability
- 22 recommendations to address weaknesses in internal control; and
- seven recommendations to strengthen financial management.

65. This split is shown diagrammatically, by percentage, in Exhibit 14.

Exhibit 14: Analysis of open recommendation - themes



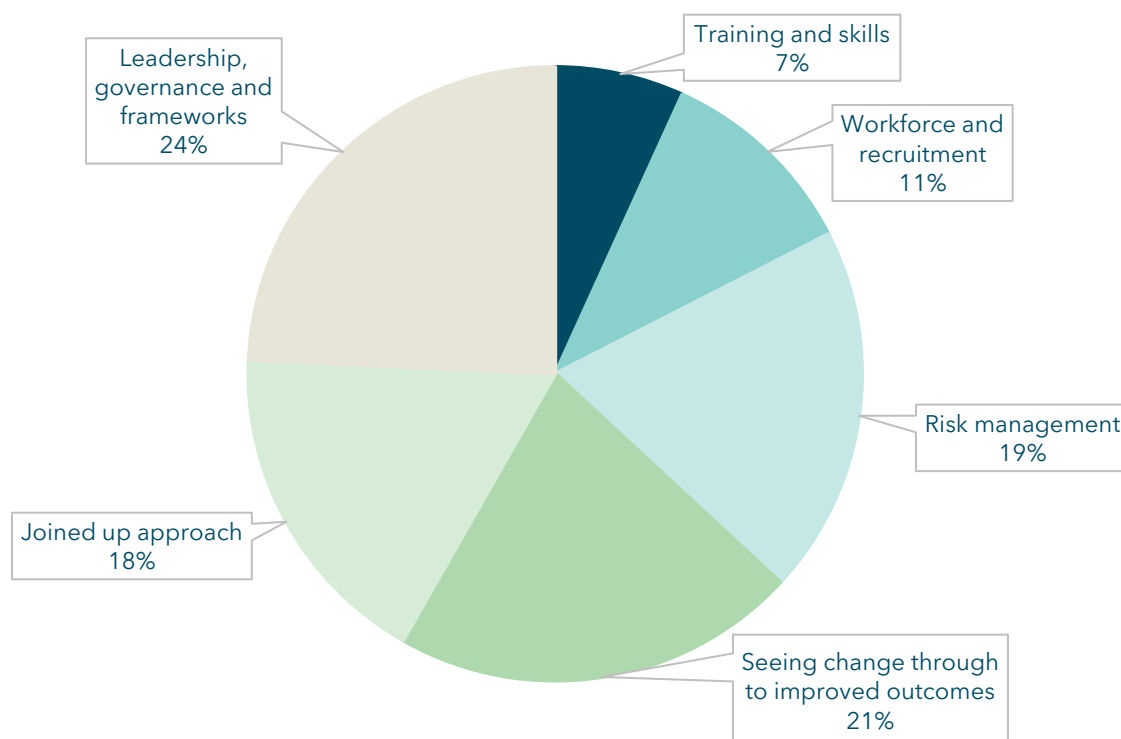
Source: Jersey Audit Office analysis of Government of Jersey C&AG Recommendations Tracker

66. In terms of the targeted areas for improvement of the 103 open recommendations, I have assessed that:

- seven concern training and skills
- 11 relate to workforce and recruitment
- 20 are about risk management
- 22 focus on seeing change through to improved outcomes, in particular public benefit
- 18 reflect the need for a joined up approach, maximising learning and communication across States of Jersey; and
- 25 consider leadership, governance and frameworks, including clarity of roles, responsibilities, project and performance management.

67. This split is shown diagrammatically, by percentage, in Exhibit 15.

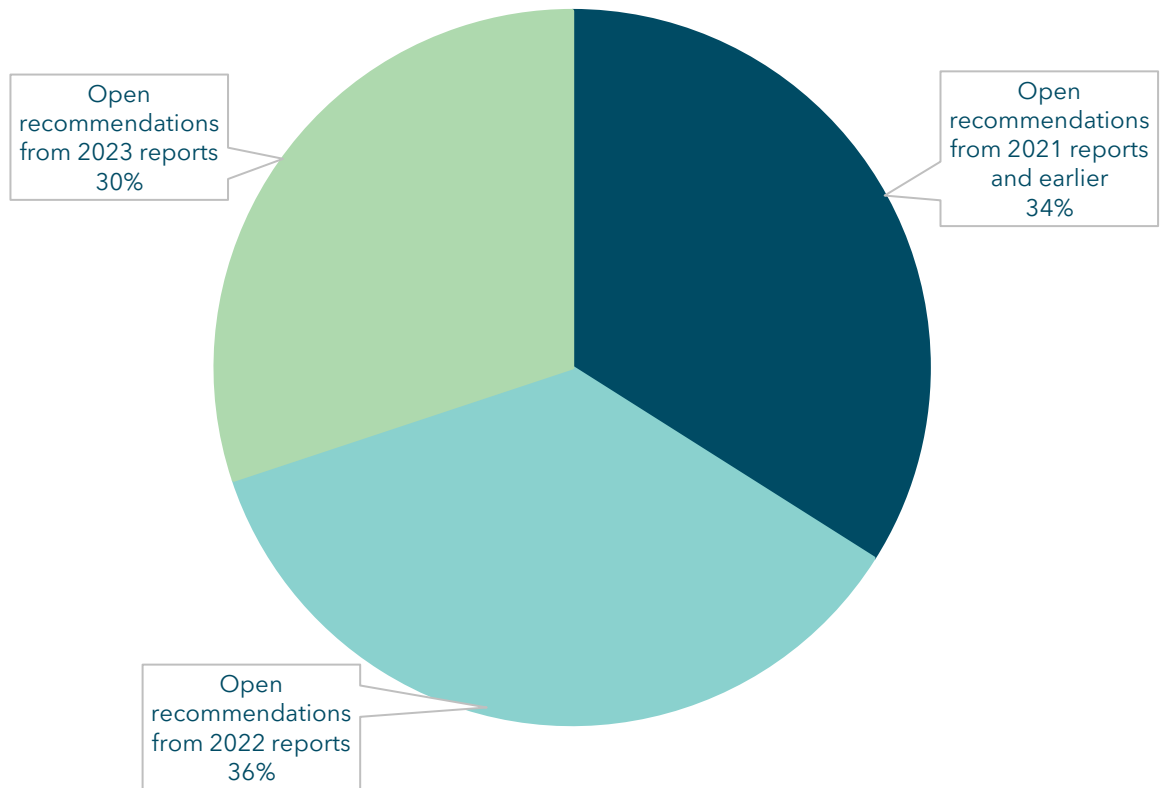
Exhibit 15: Analysis of open recommendation - targeted areas for improvement



Source: Jersey Audit Office analysis of Government of Jersey C&AG Recommendations Tracker

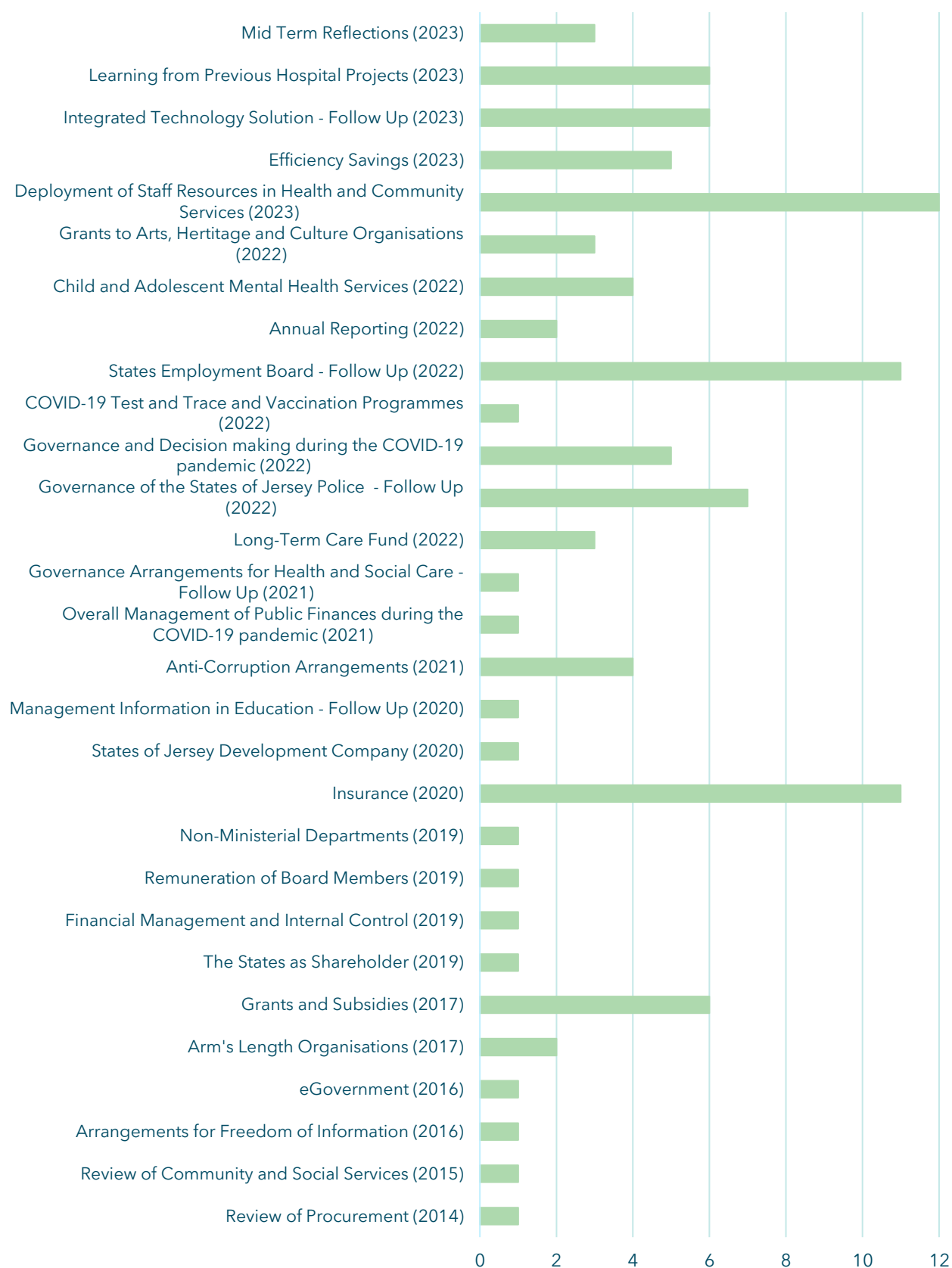
68. I acknowledge the nature of the actions required to implement accepted C&AG recommendations varies. In some instances implementation may require legislative change while in other instances implementation may require policy or process change. The length of time required to implement accepted recommendations will therefore vary dependent on the actions required.
69. However, even after allowing for the nature of the actions required to implement agreed recommendations, Government has made slow progress in some areas:
- 34% of open recommendations date back to reports issued in 2021 or earlier (see Exhibit 16) and include recommendations from reports on issues such as procurement, insurance and arrangements to address fraud and corruption (see Exhibit 17); and
 - I have observed that Government routinely puts back implementation dates, on average by two years, but still struggles to implement recommendations by the revised dates (Exhibit 18).
70. I welcome the current emphasis by Government in the last half of 2023 on providing more considered responses to my recommendations. This has the potential to result in more recommendations being implemented and closed to agreed timescales.

Exhibit 16: Year in which recommendations open at 31 December 2023 were reported



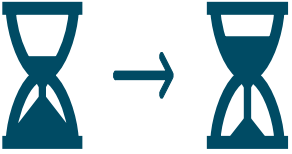


Source: Jersey Audit Office analysis of Government of Jersey C&AG Recommendations Tracker

Exhibit 17: Recommendations open at 31 December 2023 by age and report



Source: Jersey Audit Office analysis of Government of Jersey C&AG Recommendations Tracker

Exhibit 18: Delays in implementing recommendations open at 31 December 2023

	<p>66%</p>	<p>Departments put back the agreed implementation date of 66% of C&AG recommendations</p>
	<p>2 years</p>	<p>The average time a recommendation is put back from the initially agreed implementation date is two years</p>
	<p>56%</p>	<p>Despite routinely putting back implementation dates, 56% of recommendations are either overdue or due imminently</p>

Source: Jersey Audit Office analysis of Government of Jersey C&AG Recommendations Tracker

Appendix One – Summary of my work published during 2023

Deployment of Staff Resources in Health and Community Services

<https://www.jerseyauditoffice.je/audits/deployment-of-staff-resources-in-health-and-community-services/>

Efficiency Savings

<https://www.jerseyauditoffice.je/audits/project-specification-efficiency-savings/>

Annual Report Self-Assessment Tool

<https://www.jerseyauditoffice.je/audits/jao-2022-annual-report-self-assessment-tool/>

Integrated Technology Solution - Follow Up

<https://www.jerseyauditoffice.je/audits/integrated-technology-solution-follow-up/>

Learning from Previous Hospital Projects

<https://www.jerseyauditoffice.je/audits/lessons-from-previous-hospital-projects-a-follow-up-review/>

Thinkpiece - Mid-Term Reflections

<https://www.jerseyauditoffice.je/audits/mid-term-reflections/>

Economic, Social and Health-related Recovery from the COVID-19 pandemic

<https://www.jerseyauditoffice.je/audits/economic-social-and-health-related-recovery-from-the-covid-19-pandemic/>

Handling and Learning from Complaints - Follow Up

<https://www.jerseyauditoffice.je/audits/handling-and-learning-from-complaints-follow-up-2/>

Annual Reporting

<https://www.jerseyauditoffice.je/audits/annual-reporting-3/>

Annual Reporting Good Practice Guide

<https://www.jerseyauditoffice.je/audits/good-practice-guide-2023/>

Major and Strategic Projects, including Capital Projects

<https://www.jerseyauditoffice.je/audits/major-and-strategic-projects-including-capital-projects/>

Updated Code of Audit Practice

<https://www.jerseyauditoffice.je/wp-content/uploads/2023/12/Code-of-Audit-Practice-2023.pdf>



LYNN PAMMENT
Comptroller and Auditor General

Jersey Audit Office, de Carteret House, 7 Castle Street, St Helier, Jersey JE2 3BT
T: +44 1534 716800 E: enquiries@jerseyauditoffice.je W: www.jerseyauditoffice.je

