
STATES OF JERSEY



TRACKING COMPTROLLER AND AUDITOR GENERAL RECOMMENDATIONS (R.190/2021): EXECUTIVE RESPONSE WITH COMMENTS OF THE PUBLIC ACCOUNTS COMMITTEE

**Presented to the States on 7th March 2022
by the Public Accounts Committee**

STATES GREFFE

REPORT

In accordance with paragraphs 63–66 of the [Code of Practice for Engagement between ‘Scrutiny Panels and the Public Accounts Committee’ and ‘the Executive’](#), the Public Accounts Committee presents the Executive Response to the Comptroller and Auditor General’s (“C&AG”) Report entitled ‘Tracking Comptroller and Auditor General Recommendations’ ([R.190/2021](#), presented to the States on 22nd December 2021).

Comments of the Public Accounts Committee

The PAC welcomes the response to the C&AG’s report from the Chief Executive and Chief of Staff. The PAC notes that almost all of the recommendations made by the C&AG have been accepted apart from one element of R2 which has been partially accepted.

The C&AG made 8 recommendations in total, and the Committee makes the following observations below:

R1 - Review the resources allocated to updating the Tracker and whether the Tracker management and administration resides in the best place to ensure the highest profile is given to timely, accurate and complete implementation of agreed recommendations to ensure organisational improvement. If not, initiate an improved solution (Accepted).

The Committee welcomes the confirmation from Government that a review will be undertaken to assess whether the management and administration of the Tracker resides in the best place which will determine whether additional resources are required. The Committee expects that the next PAC will keep abreast of the review and its outcomes.

R2 - Reinforce senior leadership messages about the importance and necessity of:

- *progressing implementation of agreed recommendations (Accepted); and*
- *completing the new ‘actions’ field with SMART descriptions of previous and planned activity to close agreed recommendations (Partially Accepted).*

The Committee notes that the Government has committed to undertaking a review to assess the benefits of incorporating SMART descriptions of activity into the ‘actions’ field on the Tracker. The Government has advised that if it is found that it would benefit the process of implementation without putting unnecessary burden on staff, SMART descriptions will be incorporated.

Although it is not unreasonable to review the benefits first, the Committee would encourage the Government to enter SMART descriptions wherever possible and provide specific actions to recommendations. The Committee will continue to monitor this going forward.

R3 - Review how to include the Tracker in the performance management framework for senior officers. Consideration should be given to including an objective within relevant officers’ annual performance assessments in respect of the implementation of agreed recommendations, together with accurate and timely status reporting of progress being made (Accepted).

The Committee notes that the Executive Response indicates that the implementation of agreed change and improvement recommendations will be integrated as a component of the performance management framework for Senior Management. This will ensure that agreed recommendations are captured in individual annual objectives and goals setting. The Response explains that the delivery and impact of those recommendations will be measured annually through evidence-based performance assessments.

The Committee welcomes these plans but is concerned that the earliest date for evaluation will be 31st March 2023. The Committee believes that this should be an ongoing conversation with Senior Management and that it should be possible to undertake an interim evaluation prior to March 2023.

The Committee notes that the Response also explains that a target to close 80% of recommendations held on the Tracker at the start of 2022 has been included for Departments and at a corporate level. Although the Committee welcomes the inclusion of this target, it stresses the importance of completing specific actions within recommendations in accordance with planned timescales as part of the aim to complete an overall percentage target.

R4 - Ensure the planned Tracker Manual includes coverage of roles, responsibilities, accountabilities and Tracker operation as well as appropriate closure protocols. This should include an agreed and a communicated consensus on what constitutes valid closure of a recommendation (Accepted).

The Committee notes that a Tracker Manual is currently being drafted and looks forward to receiving a copy.

R5 - Improve the narrative explanations on the Tracker where recommendations are not being implemented to planned timescales. The supporting narrative should enable a quick, clear and consistent understanding of the cause and impact of any delays (Accepted).

The Committee notes that plans are in place to ensure that there is a clear and concise narrative explanation of the causes and consequences of delay in implementing recommendations that are 'off-track'. The Committee looks forward to seeing improved narrative explanations and planned timescales within them.

R6 - Consider how best to further enhance the Tracker updating processes, exploiting SharePoint functionality to automate update reminders to recommendation owners (Accepted).

The Committee welcomes the Government's confirmation that the Tracker Manual will include guidance on how users can set automatic reminders for updating recommendations that they own. The Committee also looks forward to receiving an update on further opportunities in this area.

R7 - Review all 'open' recommendations on the Tracker and ensure that they have a valid, future target date or revised target date for implementation. In undertaking the review:

- *ensure all implementation dates are realistic and are agreed with recommendation owners (Accepted); and*
- *improve the quality of entries on the Tracker to be clear as to who is doing what by when to progress the recommendation (Accepted).*

The Committee welcomes the Government's confirmation that it will undertake a 'housekeeping exercise' to identify areas where Tracker data can be improved and to ensure that target dates are valid. The Committee also notes that it will be emphasised through the Tracker Manual that entries into the Tracker should be clear regarding what is required from individual officers to progress the recommendation, and the timelines that are expected for these actions.

R8 - Enhance the reporting of 'open' recommendations on the Tracker to include:

- *reporting on what is overdue*
- *reporting on revisions to target dates*
- *reporting on expected benefits/outcomes associated with recommendations; and*
- *reporting on quick wins, short, medium term and strategic actions (Accepted).*

In accepting this recommendation, the Committee notes that the Government has committed to undertaking a review of current reports formats to identify areas for improvement. However, the Committee notes that the remaining parts of the Response are rather non-committal in terms of the enhanced reporting points suggested by the C&AG. In that regard, the Committee would like to see specific enhanced reporting of 'open' recommendations on the Tracker in line with the points raised by the C&AG.

Conclusion

The Committee welcomes the acceptance of the C&AG's recommendations almost in their entirety and looks forward to observing enhanced and improved reporting of recommendations held on the Tracker.