

2018-2022

Legacy Report:

Public Accounts Committee

5th May 2022

P.A.C.4/2022



States of Jersey
States Assembly



États de Jersey
Assemblée des États

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Chair's Foreword



The Public Accounts Committee has worked extremely hard during this term of office, and I would like to start by thanking Committee members and States Greffe officers for their professionalism and dedication throughout. I am particularly grateful to my Vice-Chair for leading our Covid-19 review and to Senator Vallois for working closely with me on the Performance Management review. I am also grateful to Senator Sarah Ferguson, the former Chair of the Committee, for providing me with an excellent handover and support during my time as Chair.

My thanks also extends to the Comptroller and Auditor General (C&AG - Lynn Pamment) and the Deputy Comptroller and Auditor General (Stephen Warren) for their contribution to the work of the Committee and for the strong and constructive relationship we have formed.

The PAC's role differs slightly to that of scrutiny as it receives reports from the C&AG and reports to the States any significant issues arising. It also assesses whether public funds have been applied for the purpose intended, which has been a key area for the Committee during this term.

The Committee has seen a number of significant changes during this term of office including two PAC's, two C&AG's, three Chief Executive Officers and three External Auditors. Despite these changes and challenges presented by Brexit and Covid-19, the Committee has kept on track and has produced high quality output which is evidenced in this legacy report.

The Committee adapted effectively to change initiated by Covid-19 in terms of online and remote working, with our first remote meeting taking place as early as March 2020 and our first online Public Hearing in May 2020.

We have provided this legacy report as a reference point for the next PAC to consider. The report briefly summarises the work undertaken by the Committee during 2018 - 2022 with a particular focus on work carried out between November 2020 – May 2022 (a full list of meetings, hearings and briefings can be found in Appendix 4).

It provides an overview and timeline of the PAC's review of the key decisions that have been made by the Chief Executive(s), the Treasurer of the States and other members of the Senior Executive Leadership Team, as well as States-owned bodies such as Arms-Length Organisations (ALOs).

We have summarised our key findings and recommendations associated with specific targeted evaluations carried out over the Committee's term of office, including reviews on Estate Management, Performance Management, and the Government's handling of the Covid-19 pandemic. We would encourage the next PAC to monitor our recommendations, particularly as a large number of them are yet to be implemented.

We have tackled some big topics over the last 4 years and if our recommendations are implemented, we believe that the Government administration will become more effective, and Islanders will see value for money in the areas invested in by Government. This will be particularly important in the future as the Government has expanded its personnel since the public service reforms were implemented in 2018 (OneGov).

We have found that management responsibilities, decision making processes, ultimate authority, and ability to veto decisions remains poorly documented within Government in some of the areas we have examined, including health, property management and procurement. In that regard, we have identified a number of topics which require further attention and focus of the next PAC including Health and Community Services and procurement, people services and the States Employment Board and Information Services and other capital projects.

Another matter which may require further focus is OneGov and the recently approved [proposition](#) by Deputy John Young which requests a review of ministerial portfolios and a move back to one Minister having overall accountability of a department. In one of our most recent reviews on Performance Management, we commented on OneGov and the significant change this had on our Government administration. We anticipate that PAC will play a further role in reviewing the changes which may be initiated by Deputy Young's proposition during the next term.

In terms of the internal workings of the Committee, I became a member of the Executive Committee of Commonwealth Association of Public Accounts Committees (CAPAC) which aims to ensure that all Commonwealth parliaments and their citizens benefit from strong and independent PAC scrutiny in order to sustain and promote the highest principles of public finance and value for money. My time as a member of CAPAC Executive Committee provided the Committee with opportunities to share resources, benchmarking in terms of best practice and have access to training. This was an invaluable experience for me and other Committee Members, and I would encourage the next Chair of PAC to continue the membership.

I would like to finish by thanking PAC and the Government for the collaborative approach and the openness and integrity I have experienced as Chair of PAC. We have worked effectively alongside our unelected members of the Committee, and I am sincerely grateful to them for giving up their time and providing valuable insights during our demanding workload. It is a testament to the hard work and dedication of all involved that PAC has continued to function and produce reports throughout what has been a particularly difficult two-year period with the pandemic. May the hard work and dedication continue into the next term.



Deputy Inna Gardiner
Chair
Public Accounts Committee

1. Introduction

Terms of Reference

The Public Accounts Committee's (PAC) Terms of Reference are found under [Standing Order 132](#), of the [Standing Orders of the States of Jersey](#). The majority of the Committee's work is based on considering audits and reports undertaken by the [Comptroller and Auditor General \(C&AG\)](#), and reporting to the States Assembly on any significant issues arising from those reports. It also receives reports from the C&AG investigating the economy, efficiency, and effectiveness and/or corporate governance arrangements of various States-run bodies and assesses:

- i. whether public funds have been applied for the purpose intended by the States; and
- ii. whether extravagance and waste are being eradicated and sound financial practices applied throughout the administrations of the States.

In developing a balanced programme of Review topics, PAC will ordinarily prioritise the consideration of reports presented to the States by the C&AG. In practice, this means that between 70-80% of the PAC's workload is following up of the C&AG's work, however, under Standing Order 132(1)(c) of the [Standing Orders of the States of Jersey](#), the Committee can, and does, select its own review topics. The 20-30% capacity left for PAC translates to approximately 2 to 3 reviews per year, excluding an (annual) review of the States' Annual Report and Accounts.

Context

Unlike other Scrutiny Panels, the Public Accounts Committee (PAC) does not scrutinise the formulating of policy nor hold Ministers to account. Instead, it holds to account senior officers such as:

- The Chief Executive Officer - to account for his/her duty to implement the policies approved by the States Assembly
- The Treasurer of the States – who has responsibilities which extend beyond those of an Accountable Officer
- Other Accountable Officers – not just Directors-General of departments but also Accountable Officers for Non-Ministerial Departments such as the States and Judicial Greffe(s) and the Bailiff's Office.

Executive Responses and Comments Papers

To aid its function as described in the preceding paragraphs, and in accordance with paragraphs 64-66 of [P.56/2018](#), the [Code of Practice](#) for engagement between 'Scrutiny Panels and the Public Accounts Committee' and 'the Executive' (February 2018),¹ the Public Accounts Committee requests a formal Executive Response to all C&AG and PAC Reports, from the Chief Executive Officer, the relevant Director(s) General/Accounting Officer(s), within six weeks of their presentation to the States Assembly and subsequent publication.

¹ At the time of publication of this Legacy Report, a revised Code of Practice was approved in the States Assembly at its last sitting in April 2022: [Proposition](#) for Revised Code of Practice (P.50/2022), lodged *au Greffe* by the Scrutiny Liaison Committee, with [amendment](#) lodged on 11 April 2022, and Council of Ministers [comments](#) on 20 April 2022.

The deadline for the requested response is specified in the correspondence. The PAC presents the Executive Response to the States Assembly on the Government Officers' behalf. It then determines whether to commence a follow-up Review of the topic addressed. In the unlikely event that one or more responses are not received within the deadline set, the PAC may invoke an escalation procedure and/or commence a follow-up Review of the topic addressed in the C&AG's report.

The Executive Responses requested of the Chief Executive Officer and the Treasurer of the States usually include input from the Director General and/or Accountable or Senior Officers of the relevant States' body (including, where appropriate, a States Owned Entity).

An Executive Response should include information on which recommendations of the report have been accepted, which have been rejected (and why), together with an action plan and target dates for a named responsible officer to implement the agreed recommendations. The PAC presents the formal Executive Response to the States Assembly with or without its own comments. It will usually only follow up with comments when it requires further clarification on the Executive Response and/or is seeking further evidence.

Revised Code of Practice

The PAC was pleased to note that the revised Code of Practice² for engagement between 'Scrutiny Panels and the PAC' and 'the Executive' was debated and approved on 25 April 2022, including an [amendment](#) placing the onus on Ministers, Chief and Accounting Officers obliged to provide quarterly updates on the implementation of recommendations made by the C&AG, Scrutiny and the PAC. It also noted the last minute [comments](#) made by the Council of Ministers on 21 April 2022, which sought to limit fully minuted discussions of the Council of Ministers being made available to Scrutiny Panels, on the basis that this would likely be detrimental to full and frank discussions at Ministerial level.

Since the adoption of [P.56/2018](#) (Code of Practice for Engagement between 'Scrutiny Panels and the Public Accounts Committee' and 'the Executive'), by the States, there was a growing consensus that favoured reducing the number of proposed Protocols and Codes. The latest proposition sought to update the code in 3 areas: the change of name from 'Chairman's Committee' to 'Scrutiny Liaison Committee', practical measures to better reflect the arrangements of exchanging information via digital platforms and accessing Ministerial Decisions by Scrutiny. The obligations between PAC and Government Officers remain the same.

Chief Executive Officer/Head of Public Service/Principal Accountable Officer

Under the [Public Finance \(Jersey Law\) 2019](#), the Chief Executive Officer of the Council of Ministers is the Principal Accountable Officer³ and as such is answerable to the States of Jersey and accountable to the Council of Ministers for the exercise of the functions of the office. Although the Principal Accountable Officer⁴ is not responsible for making policy

² [Proposition](#) for Revised Code of Practice (P.50/2022), lodged *au Greffe* by the Scrutiny Liaison Committee, with the relevant [amendment](#) lodged on 11 April 2022.

³ As described in the [Public Finances Manual](#) which accompanies the [Public Finances Law](#)

⁴ Under Article 41 of the [Public Finances \(Jersey\) Law 2019](#), the Principal Accountable Officer's answerability and accountability is defined as 'The Principal Accountable Officer is answerable to the States' Public Accounts Committee, and is accountable to the Council of Ministers, for the performance of his or her functions' and 'Accountable officers are answerable to the States' Public Accounts Committee for the performance of their functions'.

decisions (this responsibility lies with the Government of Jersey, Council of Ministers and Ministers), he or she is accountable for the implementation of policy with due regard for the need to achieve value for money and good governance.

The Principal Accountable Officer is personally responsible for ensuring that systems are in place to ensure the States is administered efficiently and effectively, and for ensuring that reports to the States Assembly are accurate, meaningful and do not mislead. He or she can be called before the Public Accounts Committee to justify why a particular course of action was taken, or not taken. Initiatives and activities should be assessed as to whether they meet the four essential standards of:

- Proprietary
- Regularity
- Value for money
- Feasibility⁵

and should be able to describe how they contribute to strategic outcomes and departmental objectives over time and how they will measure progress made and or service performance in alignment with the Jersey Standard for Performance Management and Business Planning.

The Principal Accountable Officer must ensure that there are procedures in place to ensure proper control and assurance frameworks exist throughout the States. In addition, the Principal Accountable Officer should apply the overarching test of: “Could this course of action be satisfactorily defended in public?” The [Nolan Principles](#)⁶ of public life are of particular importance to the proper performance of the role:

- Selflessness
- Integrity
- Objectivity
- Accountability
- Openness
- Honesty
- Leadership

Purpose of Legacy Report

Usually, Scrutiny Panels and the Public Accounts Committee select and appoint their Chair and members in the States Assembly shortly after the election of a Government to serve a four-year term until the next election. However, following the announcement of Senator Sarah Ferguson’s decision to resign as Chair of the Public Accounts Committee on 20th October 2020, the Public Accounts Committee reviewed the work it had undertaken since its formation in May 2018 and agreed to provide a [Legacy Report 2018-2020](#) (published 1 December 2020) to its successor Committee under the Chairmanship of Deputy Inna Gardiner. The new PAC also saw many membership changes, including 3 new lay members and a new Vice Chair (Appendix 1 provides full membership details).

This report briefly summarises the 2018-2020 work, but its main focus is the PAC work carried out between November 2020 – May 2022 (a full list of meetings, hearings and briefings is at Appendix 4). It provides an overview and timeline of the PAC’s review of the key decisions

⁵ [Public Finances Manual, Accountability, Principal Accountable Officer](#)

⁶ The Seven Principles of Public Life outline the ethical standards those working in the public sector are expected to adhere to. They were first set out by Lord Nolan in 1995 in [the first report of the Committee on Standards in Public Life](#) and they are included in a range of Codes of Conduct across public life.

that have been made by the Chief Executive(s), the Treasurer of the States and other members of the Senior Executive Leadership Team, as well as States-owned bodies such as Arms-Length Organisations (ALOs).

This report also summarises the key findings and recommendations associated with specific targeted evaluations carried out over this time period, including reviews on Estate Management, Performance Management, and the Government's dealing with the Covid-19 pandemic. It covers an unprecedented, unsettled period where no fewer than 3 Chief Executives held the post, against the backdrop of a continuing global pandemic. The former Chief Executive, Charlie Parker, resigned his position in November 2020 and an interim Chief Executive Officer, Paul Martin, was appointed in March 2021 until the current Chief Executive Officer, Suzanne Wylie, commenced her permanent post on 1 February 2022.

Documentary and oral evidence obtained from departments and private meetings with senior officers and other relevant bodies, in relation to the implementation of States-approved policy and the use of public finances, has also been collated to assist the next Public Accounts Committee which will be formed following the election of new States Members and the formation of a new Government in June 2022.

The Public Accounts Committee hopes that this report will assist the next Public Accounts Committee elected for the term 2022-2026 in continuing its hard work and establishing a productive work programme.

2. PAC Work June 2018- October 2020

Meetings and Hearings

The Committee undertook Quarterly Public Hearings with the former Chief Executive and Treasurer of the States, and where necessary, other senior members of the Executive. In accordance with the practice agreed by the Scrutiny Liaison Committee (formerly Chairmen's Committee), Public Accounts Committee meetings were also conducted in private session. When undertaking reviews, the Committee secured initial briefings from, and submitted various requests for information to, relevant departments. Hearings were held as necessary to establish or corroborate evidence. These Hearings were generally conducted in public session.

The PAC held private meetings, usually twice a month, including during the early and lockdown phases of the COVID-19 pandemic from March to September 2020, where the meetings were held via video conference.

Transcripts for the public hearings can be accessed via the States Assembly [website](#) and webcasts for the public hearings can be accessed via the [States Assembly webcast site](#). Records of the private meetings and reviews undertaken by the PAC during this period can be accessed via the [PAC page](#) on the States Assembly website.

Summary Table of PAC Reviews 2018-October 2020

PAC Reviews	Executive Responses & PAC further comments
2019	
P.A.C.1/2019 Estate Management * 4 February 2019	Executive Response 11 April 2019 Comments of the PAC 27 February 2020 Further Comments of PAC (following change of Chair) 23 December 2020
P.A.C.2/2019 Organisational Culture and Learning * 23 May 2019	Executive Response and PAC Comments 23 July 2019
P.A.C.3/2019 Recurring Themes: Decision Making 29 July 2019	Executive Response 11 September 2019
2020	
P.A.C.1/2020 Financial Management * 17 February 2020	Executive Response 30 March 2020
P.A.C.2/2020 Review of States Annual Report and Accounts 2019 * 24 July 2020	Executive Response 4 September 2020

*Report follows on from previous reporting by of the C&AG

States Annual Report and Accounts 2019

The former PAC considered that several factors had the potential to impact adversely on the quality or timeliness of the 2019 Annual Report and Accounts, not only the Covid-19 pandemic, which delayed its presentation to the States Assembly. In 2019, the Comptroller and Auditor

General (C&AG) appointed Deloitte LLP who took over from PwC as the new external auditor and it was reasonable to expect that the firm would need more time to familiarise itself with the complex States Accounts.

There had also been extensive restructuring within the Treasury and Exchequer department and the recent introduction of new legislation including the [Public Finances \(Jersey\) Law 2019](#) and the [Public Finances Manual](#) in 2019, as well as the adoption of a new version of the Jersey Financial Reporting Manual (JFRm) in March 2020.

Engagement with External Auditors and Risk and Audit Committee

The PAC was also aware that the Risk and Audit Committee, which provides oversight, advice, support, and constructive challenge in order to help the Chief Executive and Treasurer of the States (amongst others) to discharge their responsibilities for monitoring and reviewing the Annual Report and Accounts, had been inquorate for several months during 2019.

After completion of the 2019 Audit of the States Annual Report and Accounts by Deloitte the C&AG appointed Mazars as the auditors of the States of Jersey.

Following Up C&AG Work

The Committee was updated on all of the Comptroller and Auditor General's Review Reports between May 2018 and October 2020⁷, and requested the Chief Executive and Treasurer of the States and/or relevant Departments for Executive Responses to the recommendations contained therein. It also submitted to the States Assembly its own Comments Papers on several of the Executive Responses to its own reports or those of the C&AGs, in particular where it considered that the Executive Response had been inadequate:

C&AG Report	Executive Response	PAC Comments Paper
R.25/2019 States as Shareholder (Follow-Up) 14 March 2019		Executive Response to R.25/2019 and PAC further Comments 23 May 2019
R.35/2019 Role and Operation of SEB 29 March 2019		Executive Response to R.35/2019 and PAC further Comments 28 May 2019
R.132/2019 Remuneration of Board Members 24 October 2019		Executive Response to R.132/2019 and PAC further comments 19 December 2019
R.148/2019 Non-Ministerial Departments 5 December 2019	Executive Response to R.148/2019 17 February 2020	Comments of the PAC 26 February 2020
R.153/2019 Governance: A Thinkpiece 18 December 2019		Executive Response to R.153/2019 and Greffier of the States' Response, and comments of the PAC 27 February 2020
R.40/2020 Use of Enforcement Powers 20 April 2020	Executive Response to R.40/2020 30 June 2020	Comments of the PAC 24 August 2020

⁷ Jersey Audit Office website: <https://www.jerseyauditoffice.je/our-work/2020/>

R.44/2020 Insurance 27 April 2020	Executive Response to R.44/2020 30 June 2020	Comments of the PAC 24 August 2020
R.56/2020 States of Jersey Development Company 5 June 2020	Executive Response to R.56/2020 29 July 2020	Comments of the PAC 24 August 2020
R.67/2020 Handling and Learning from Complaints 8 July 2020	Executive Response to R.67/2020 27 August 2020	Comments of the PAC 1 October 2020

Recurring Themes

The PAC identified recurring themes of concern, and a lack of progress in the Government's implementation of some 400 recommendations of the C&AG:

- [Report - Organisational Culture and Corporate Learning – 20 May 2019](#)
- [Report – Recurring Themes: Decision Making – 29 July 2019](#)
- [Report – PAC Report on Financial Management – 17 February 2020](#)

The issue was taken up by the former Chief Executive Officer and the Chief of Staff who committed to a thorough review of addressing themes such as financial management, organisational culture, management information, and corporate learning.

Recommendations Tracker

A 'Recommendations Tracker' was introduced by the Executive in 2019 in response to the PAC's advice that a central monitoring system be established, so that progress made (on the implementation of recommendations by the C&AG and the PAC) could be easily referenced and shared between departments.

Recommendations are monitored by using a Red, Amber (including Amber 1, 2 and 3), and Green system. The Tracker allowed all of the recommendations of the C&AG and the PAC to be tracked through the departments and the senior leadership team of the Executive.

The production of regular progress updates enables the management team to gather a real understanding about how the recommendations are being implemented throughout the departments, to discover what the 'blockages' are to progress, and to demonstrate this to PAC and other oversight bodies. However, the process is evolving, and the Committee monitors its progress and makes recommendations for improvement of the system later in this report.

Estate Management

At the dissolution of the former PAC on the appointment of the new Chair, on 20th October 2020, the follow-up Estate Management review had reached a critical stage, concluding evidence gathering and commencing the formulation of findings and recommendations on this extremely important topic. The former members remained concerned that money spent on maintaining properties that are of no value, strategic or otherwise, and the sums spent on the estate as a whole, where there is no comprehensive strategy prioritising and maximising their use, did not demonstrate value for money. Considering the numerous delays, they urged the next PAC to continue pressing for clarity on property matters and an Estate Management Strategy.

A full summary is included at Appendix 5 of this Report.

PAC Workshop

In early October 2020, the Committee held a private workshop session to develop the prioritisation of its work programme. This included each Committee Member identifying key themes and areas of work for the Committee, and ways of improving its delivery. Although this PAC 'fell' on the appointment of the new Chair on 20th October 2020, the Committee agreed it should summarise its findings, to assist the new Committee in working collaboratively as a team.

3. PAC work undertaken November 2020 - May 2022

Emerging Themes

The new PAC, chaired by Deputy Gardiner, agreed on a series of key themes that it deemed important to its work:

- Decision-Making;
- Transparency (for both the PAC and from Government);
- Performance;
- Government Efficiency; and
- Complaints (both by employees and the wider public).

These themes would form the framework of any review undertaken and could be used as a checklist against future question plans. Better communication with the public, Government and stakeholders was also raised as important, in order to obtain a greater diversity and better quality of evidence during PAC reviews. In particular, it resolved to give more direction to Government about the timeliness, clarity, and brevity of submissions from the Government to ensure that Government is better able to demonstrate tracking delivery of its previous promises.

The Committee further agreed that, where possible, meetings with each Director-General should be arranged, commencing 2021, to discuss their work and understand how they implemented the States' policy into practice. This would factor into the Committee's remit of understanding the efficacy of government – including the effectiveness of cost-savings processes, budget building, and efficiencies.

The PAC also agreed that any report or hearing should include transparency of process and the opportunity for public engagement and regular follow-ups to check progress.

PAC 'Lay' Members' Code of Conduct

In appointing new 'lay' (i.e. non-States Members) to the Committee, the Committee agreed to establish, and ask newly appointed lay members to adhere to, a Code of Conduct⁸, based on [Nolan Principles](#) of professional conduct in public life and the Code of Conduct for States Members already enshrined in [Standing Order 155](#) of the States of Jersey.

Internal Audit Protocol

During its term, the PAC became aware that although the C&AG received Internal Audit reports as a matter of course from the Government's Chief Internal Auditor, these were not automatically shared with the PAC. Advisory reports are copied to the C&AG and the Government of Jersey's external auditors, but this was not extended to the PAC and the Committee did not want to place responsibility onto those parties for the provision of material supplied by the CIA. It therefore wanted to establish an efficient way to receive them, whilst respecting the independence of the CIA and of course, the C&AG.

⁸ [R.133-2020.pdf \(gov.je\)](#) - Appointment of Unelected Members to PAC, 27 November 2020

The Chair, Vice-Chair and an independent lay member of the PAC held private meetings with the Interim Chief Executive and the Chief Internal Auditor to establish an agreed protocol for the PAC to receive Internal Audit Reports quickly and efficiently, in line with the [Code of Practice for Engagement](#) with Scrutiny and [Standing Orders](#). The agreed protocol can be found at Appendix 6 of this Report.

PAC Performance and Training

In order to ensure that the newly formed PAC worked cohesively as a team and performed well, it undertook several training sessions and workshops throughout its term. These included:

- Public hearing question training (facilitated by Attorney General)
- Coaching on team building and working together (facilitated by local coaching organization⁹)
- Bespoke questioning techniques and hearing planning for PACs (facilitated by UK based training organization¹⁰)

The PAC identified areas to work on and these areas were explored, prioritised, and turned into clear goals linked to measurable objectives. In order to keep on track and to assess progress, it completed a mid-point review half-way through the coaching programme and a final review at the end.

Particular consideration was given to the use of *good* practice over *best* practice, owing to the various ways that institutional, structural, and cultural practices may influence approaches to improving a PAC's performance. The performance table, below, consolidates key themes from the PAC's annual work programme, its Standing Orders, and relevant/common themes from a comparative literature review.¹¹ Positive outcomes were identified as well as ways to improve, these are listed at Appendix 7.

The table thereby comprises of the following areas:

- Administration of the PAC - the PAC has been continuously supported by at minimum one Committee and Panel Officer and one Research and Project Officer;
- Relationship with the Comptroller and Auditor General (C&AG) and Jersey Audit Office (JAO);
- Awareness of Government Activity;
- Assessment of the Use of Public Funds; and
- External Outreach - the PAC has encouraged public involvement and media coverage through the appointment of lay members, public hearings, and use of traditional and social media outlets. The Committee's Covid-19 review delivered enhanced external outreach which it hopes the next PAC will take further during the next term.

Gathering Evidence

The Committee gathered evidence in a number of ways including:

- receiving updates on the [Audit Plans of the C&AG](#)
- Quarterly Public Hearings with the Chief Executive and Treasurer of the States
- public hearings with the Chief of Staff, plus relevant Government officers;

⁹ [CIEC - CIE Coaching](#)

¹⁰ [BespokeSkills \(BeSpokeSkills \(@kate_faragher\) / Twitter\)](#), via TEAMS on 24 June, 8 July, and 26 November.

¹¹ Full explanation and references at Appendix 7 of this Report.

- written views from relevant stakeholders;
- written responses by the Chief Executive and other senior Government officers on a number of topics;
- private briefings from relevant Director-Generals and senior officers;
- formal Executive Responses to C&AG and PAC Report recommendations; and
- updates on the progress of the implementation of the above recommendations via a 'Recommendations Tracker' produced by the Executive.

Meetings and Hearings

In accordance with the practice agreed by the Scrutiny Liaison Committee (formerly Chairmen's Committee), Public Accounts Committee meetings were conducted in private session. It held private meetings, sometimes more than once a week, including subgroup meetings for its Estate Management follow up, Covid-19 and Performance Management reviews. During the later lockdown phases of the COVID-19 pandemic from November 2020 to May 2022, it held meetings either in person or via video conference, where appropriate.

PAC hold public hearings with all Director Generals, including check of their outstanding Recommendation implementation. We found it helpful and suggest to the next PAC to continue with this practice.

When undertaking reviews, the Committee secured initial briefings from, and submitted various requests for information to, relevant departments. Hearings were held as necessary to establish or corroborate evidence. These Hearings were generally conducted in public.

Interim Chief Executive

The Public Accounts Committee held public hearings with the interim Chief Executive Officer, Paul Martin, throughout his tenure, including his last Quarterly Hearing on [31 January 2022](#). It recognised that the Government and public services had gone through an enormous period of change, particularly prior to his arrival since 2018 and then through the start of the Covid-19 pandemic which had presented a set of unique challenges. The main areas of questioning focused on the Government's workforce modernisation, digital projects, and its response to Covid-19, however the PAC also asked Mr. Martin to share his learnings from his relatively short time within the Government and his recommended areas of improvement.

The Interim Chief Executive stated that Jersey is a highly accountable place to work, and it had embraced an agile and hybrid style of working since the beginning of the Covid-19 pandemic. He welcomed the upcoming [independent review](#) into how the Government has responded to the pandemic, commenting that "it demonstrates a well-governed Island that is serious about continuous improvement".

Workforce Modernisation

The Interim CEO advised that the most significant progress made over the last year is the development in the capacity and expertise of people in the corporate services division. This led to the publication of the People's Strategy¹², which was published last autumn, which sets out the plan for how to make best use of human resources going forward.

¹² The People Strategy was created, developed, and finalised in October 2020 following engagement with around 400 employees. The States Employment Board approved the People Strategy and fundamental work under the strategy has been carried out by People and Corporate Services.

Performance Management

The interim Chief Executive took the Committee through the 5 broad objectives in performance management through Government departments:

- understanding political imperatives and delivering them (such as implementing the Government Plan)
- value for money, efficiency, and effective performance management
- ways of working (including developing trust, confidence, and teamwork within the civil service)
- openness and transparency (including improved relationships with Scrutiny and better responses to FOI requests)
- strategic planning

States Employment Board

The Committee was interested to hear about the interim Chief Executive's suggested changes to the defined roles and responsibilities of his role, particularly in relation to working closer with arms-length bodies (ALOs) and being afforded more delegated authority from the States Employment Board to take on 'smaller detailed employment matters', leaving the SEB to consider the most significant and strategic issues.

He advised that it had taken a while to appreciate that SEB, the civil service and the Council of Ministers were separate in the way that they work, notwithstanding that his role incorporated being president of the Council of Ministers meetings and attending the States Employment Board. His advice to the incoming Chief Executive would be to note the recommendations of the People and Culture Review by the Corporate Services Scrutiny Panel¹³ and to ensure "that dialogue was working in the opposite direction back to the States Employment Board (and) appreciate quite how important a more complete holistic relationship is".

The Public Accounts Committee welcomed the interim Chief Executive's acknowledgement that accountability is an essential component of a democratic system and the transparency in his observations of current challenges and areas of the Government which could be improved, such as the States Employment Board (SEB) and performance management.

New Chief Executive

The current Chief Executive of the Government of Jersey, Suzanne Wylie, commenced her permanent post as CEO and Head of the Public Service on 1 February 2022, and the PAC held its first Quarterly hearing with her on 28 March 2022. The PAC put the Interim Chief Executive's observations on priorities to her. She outlined how she seeks to run an efficient public service by listening and engaging to Islanders and harnessing the passion of civil servants for the organisation.

Success Going Forward

The Chief Executive informed the PAC that she agreed with her predecessor, Interim Chief Executive, Paul Martin's assessment that the complexity of Jersey's Government was underestimated at the start of its modernisation process, and that implementing the Target Operating Models (TOMs) has taken too long. Mrs Wylie said that 'people are still tired' from the change which was 'undertaken too quickly', but that the structure had brought coherency. She said she would resolve to engage staff in the reasons for change and what success will look like moving forward. In addition, the PAC heard that:

- The delivery of efficiency savings needs to be revisited

¹³ [CSSP Review People and Culture](#) (September 2021) & [Ministerial \(SEB\) Response](#) (December 2021)

- An accountability framework is needed to underpin the estate management strategy
- A clear target to implement 80% of the Comptroller and Auditor General's and the PAC's recommendations by the end of the year has been set
- Contracts for the new hospital at Overdale will not be signed before the new Council of Ministers come into office (June 2022)
- The number of vacancies to be filled in Health and Community Services is a particular concern, as is resourcing across the Government
- A new technology strategy will be launched before the June election

IT Strategy

The Interim Chief Executive, at his last Quarterly hearing in January 2022,¹⁴ advised that an IT Strategy was in development and was anticipated during to be completed by end of 2022, “on time and within the cost that has been approved by the States Assembly.” He outlined some ‘cashable savings’ predicted to 2026 of just under £9 million, although he accepted that the overall budget for the digitalisation and modernisation programme was around £66 million. He also advised that further work should be done to gauge from Islanders what they would like in terms of improved public services through digitalisation.

The Chief Operating Officer confirmed that during the first quarter of 2022, the approach to technology would be set out for the next 5-10 years, split into 3 ‘strategies’:

1. technology strategy
2. data strategy
3. cyber strategy

He considered the investment in robust and adequate systems would benefit all parts of the public services, including Revenue Jersey.

The Committee heard that it is not yet clear what benefits the Integrated Technology Solution (ITS) programme will have for the public and what a digital strategy for Jersey looks like from a user's perspective. The PAC concurred with Mr. Martin's observations that it would be beneficial for the Government to examine Islander's perspectives, as well as service providers, when improving digital services.

The Treasurer of the States, Richard Bell, who accompanied the Chief Executive, informed the Public Accounts Committee that the first phase of the Integrated Technology Solution (ITS) programme has been delayed until the end of December as there are more key decisions to be made. Having been informed at a previous hearing that it would be implemented in April 2022, the Committee was disappointed by the significant delay in introducing this programme even though it was assured this will not require a budget increase.

The Committee is aware that the C&AG has plans to review IT strategy and agreed it would be prudent for the new PAC to await the outcomes of her reports before turning its attention to this follow-up work.

Bellozanne Sewage Waste Treatment

The PAC, having noted that in October 2021^{15/16} the Department for Infrastructure, Housing and Environment had terminated its contract with nmcn PLC¹⁷ for the building of a new

¹⁴ [Public Hearing with the Interim Chief Executive, Paul Martin - 31st January 2022](#)

¹⁵ [£75m Bellozanne project contractor collapses | Bailiwick Express](#)

¹⁶ [Written Questions to Minister from Infrastructure by Chair of PAC, tabled 18 October 2021](#)

¹⁷ [New Bellozanne Sewage Treatment Works Scheme: Termination of Contract 10502/9 \(NMCN\) \(gov.je\)](#)

Sewage Treatment Works (STW) and had determined to take over the construction contract¹⁸ held a private meeting with the Director General of IHE in November 2021, and followed up with correspondence, to monitor the progress of alternative arrangements.

The evidence provided to the PAC suggested that the department sought a pragmatic and appropriate approach to a difficult situation in order to progress the project in a viable and cost-effective manner and within the bounds of applicable governance procedures.

PAC Reviews

Under Standing Order 132(1)(c) of the [Standing Orders of the States of Jersey](#), the Committee selected a number of review topics. The 20-30% capacity left for PAC after following up work of the C&AG usually translates to approximately 1 to 2 reviews per year, excluding the annual review of the States Annual Report and Accounts.

However, given the unprecedented nature of the past two years, where no fewer than 3 Chief Executives held the post, against the backdrop of a continuing global pandemic, plus the change of Chairmanship and addition of new lay and States members, the Committee considered it necessary to undertake a higher volume of scrutiny work than usual. This included 'Recall Sessions', a term derived from the UK PAC and used to denote a relatively short, 'snapshot' review, often with no terms of reference, to explore a single topical issue.

Summary Table of PAC Reviews November 2020 – May 2022

PAC Reviews	Executive Responses & PAC comments
2021	
P.A.C.1/2021 Review of 2020 States Annual Report and Accounts * 16 August 2021	Executive Response 28 September 2021 PAC Comments 21 October 2021
P.A.C.2/2021 Spend Local Scheme 11 October 2021	Executive Response 19 November 2021
P.A.C.3/2021 Estate Management (Follow-Up) * 15 October 2021	Executive Response 1 December 2021 PAC Comments 16 December 2021
2022	
P.A.C.1/2022 Use of Citizens' Panels, Assemblies and Juries in Jersey 14 February 2022	Executive Response 1 April 2022 PAC Comments 4 May 2022
P.A.C.2/2022 Performance Management * 8 March 2022	Executive Response

¹⁸ [Jersey's Government formally take over Bellozanne sewage works contract | ITV News Channel](#)

	20 April 2022
P.A.C.3/2022 Response to the Covid-19 Pandemic by the Government of Jersey* 12 April 2022	Executive Response (due 6 May 2022)

*Report follows on from previous reporting by of the C&AG

States Annual Report and Accounts (2021)

The States of Jersey 2021 Annual Report and Accounts were published on 7 April 2022 and provide a breakdown of how public money is spent by the Government of Jersey and an insight into the Government's performance. The PAC noted that the Performance Report arrived at the end of a series of improvements made to performance reporting in 2021, including the introduction of the first year of quarterly reporting and the use of Service Performance Measures. The Committee expect that this information would be used in future Scrutiny reviews and public hearings. It presented a Comments paper on the States Annual Report and Accounts 2021 to the States Assembly on 3rd May 2022.

Estate Management Follow Up

The Committee updated its terms of reference for its follow up review on Estate Management in November 2020, following the change of Chairmanship of the PAC. Despite it, and the previous Committee having spent a number of years charting progress, or the lack of it, on outstanding issues, the PAC was concerned at the lack of progress and associated timescales given in some responses to the recommendations in its follow up report¹⁹ and the significant slippage in deadlines that had already occurred by April 2022. This was most recently evidenced by the Director General's comments at the PAC's public hearing²⁰ of 7 April 2022.

Despite the PAC requesting²¹ that it be informed of any delays to the agreed implementation of its Estate Management recommendations, it has not been. The PAC reluctantly concludes that this indicates an ongoing lack of urgency or importance that the Government places on resolving the identified Estate management issues. Of note, the lack of clarity of specific roles and responsibilities along with clear delegations and processes for Estate decision making that ties to value and strategic importance of specific assets remains an area of concern. A full summary of the PAC's work to date on Estate Management can be found at Appendix 5.

Following Up C&AG 2021 Work

The Committee was presented with the performance overview of the C&AG's Office for 2021, as per the diagram below:

¹⁹ P.A.C.3/202, 16 October 2021: [Estate Management \(Follow-Up\)](#)

²⁰ 7 April 2022, PAC [public hearing](#) with the Director General, Infrastructure, Housing and Environment

²¹ 16 December 202, [PAC Comments on ER to its Estate Management Report](#)

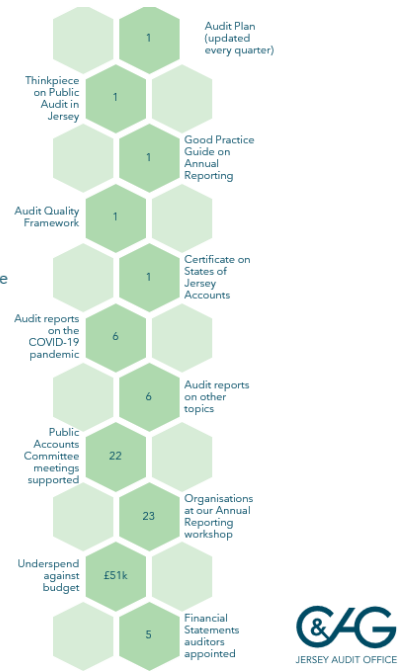
Performance overview

One Thinkpiece, One Good Practice Guide and Twelve Audit Reports issued in 2021

- Thinkpiece issued on Public Audit in Jersey
- Good Practice Guide issued on Annual Reporting
- Six reports issued on the Government response to the COVID-19 pandemic
 - Management of the Healthcare Response
 - Overall management of Public Finances
 - Procurement and Supply Chain Management
 - Government support to businesses during the COVID-19 pandemic – Co-Funded Payroll Scheme
 - Government support to businesses during the COVID-19 pandemic – Other Schemes
 - The COVID-19 Related Emergency Support Scheme
- Six reports issued on other topics
 - Anti-Corruption Arrangements
 - Annual Reporting
 - ICT Cloud Implementation – Integrated Technology Solution
 - States Employment Board – Follow up: Employment of the former Chief Executive
 - Governance Arrangements for Health and Social Care – Follow up
 - Tracking C&AG Recommendations

Five financial statements auditors appointed

- Public Employees' Pension Fund
- Jersey Teachers' Superannuation Fund
- Jersey Financial Services Commission
- Jersey Competition and Regulatory Authority (appointment extension)
- Jersey Advisory and Conciliation Service (appointment extension)



The Committee was updated on all of the Comptroller and Auditor General’s Review Reports between October 2020 and May 2022²². It also received a comprehensive update on the work completed and ongoing. The PAC requested the Chief Executive and Treasurer of the States and/or relevant Departments for Executive Responses to the recommendations contained therein. It also submitted to the States Assembly its own Comments Papers on several of the Executive Responses to reports of the C&AG, in particular where it considered that the Executive Response had been inadequate:

C&AG Report	Executive Response	PAC Comments Paper
R.67/2020 Handling and Learning from Complaints 8 July 2020	Executive Response to R.67/2020 27 August 2020	Comments of the PAC 1 October 2020
R.12/2021 Anti-Corruption Arrangements 27 January 2021		Executive Response to R.12/2021 and Comments of the PAC 1 April 2021
R.143/2021 Governance Arrangements for Health and Social Care (Follow up) 13 September 2021	Executive Response to R.143/2021 20 October 2021	Comments of the PAC 4 November 2021 Letter from DG HCS on further clarification of Executive Response 13 January 2022
R.177/2021 Government Support to Business during Covid Pandemic (Co-funded Payroll Scheme) 24 November 2021		Executive Response to R.177/2021 and Comments of the PAC 21 January 2022

²² [Jersey Audit Office](#) Work Programme

R.178/2021 Government Support to Business during Covid Pandemic (Other Schemes) 24 November 2021		Executive Response to R.178/2021 and Comments of the PAC 21 January 2022
R.190/2021 Tracking C&AG Recommendations 22 December 2021		Executive Response to R.190/2021 and Comments of the PAC 7 March 2022

The Recommendations Tracker

The PAC was keen to follow up the Government’s progress on tracking and implementing recommendations, following the C&AG’s Report entitled ‘Tracking Comptroller and Auditor General Recommendations’²³ which had been presented to the States on 22nd December 2021. The Chief Executive and Chief of Staff’s formal Executive Response²⁴ had accepted all but one of the eight recommendations made by the C&AG, and Recommendation 2 had been partially accepted:

1. 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.
2. The Government had committed to undertaking a review to assess the benefits of incorporating [SMART](#) descriptions of activity into the ‘actions’ field on the Tracker (if it is found that it would benefit the process of implementation without placing an unnecessary burden on staff).
3. Implementation of agreed change and improvement recommendations would be integrated as a component of the performance management framework for Senior Management, with the delivery and impact of those recommendations to be measured annually through evidence-based performance assessments.
4. The Government committed to drafting a ‘Tracker Manual’ including ‘closing recommendation protocols’.
5. It agreed to improve narrative explanations for delays to implementing recommendations and planned timescales within them.
6. The Government confirmed it would include automatic reminders for the departmental ‘owners’ to update their recommendations.
7. It committed to a ‘housekeeping exercise’ to identify areas where Tracker data can be improved and to ensure that target dates are valid.
8. The Government committed to undertaking a review of current reports formats to identify areas for improvement.

In its Performance Management report,²⁵ the PAC found that there were ongoing issues with progressing agreed recommendations into actions to completion. These seemed to be based primarily on dependencies and staff shortages.

The Department of the Treasury and Exchequer recently introduced a Key Performance Indicator for the implementation of the recommendations on the Tracker. The Committee welcomed this approach and understood that a target of closing 80% of PAC and C&AG recommendations has been introduced in each Department’s Operational Business Plans for

²³ [R.190/2021](#)

²⁴ [Executive Response to R.190/2021 and Comments of the PAC](#)

²⁵ [P.A.C.2/2022 Review of Performance Management](#)

2022. The Committee welcomed the inclusion of this target particularly as the C&AG previously raised concerns that, although recommendations are usually accepted, action to implement them is often slow and many recommendations are yet to be implemented.²⁶

The Committee went further by suggesting that the Recommendations Tracker be widened to include recommendations of Scrutiny Panels to assist with implementation but also as a useful follow up tool for Scrutiny in their role as ‘Critical Friend’.

Executive Response

The [Executive Response](#) to the PAC’s Performance Management report accepted all but Recommendation 15 which related to the Recommendations Tracker.

PAC Recommendation

R15 Where dependencies have been listed as a reason for non-completion of a recommendation on the Recommendations Tracker, there should be co-ordinated intervention from the Chief of Staff, and the Directors General to ensure collaboration across Government to deliver on accepted recommendations. This should be a standing agenda item at Treasury & Exchequer Executive Leadership Team meetings.

The Government responded that, following the publication of the C&AG Report on [Tracking Recommendations](#), a workshop took place with the Tracker Working Group, to develop options for clarifying the definition of dependencies and how they are used. The reason for the non-completion field was revised to require more specificity for outlining why recommendations are off-track. The dependency drop no longer exists as it has been replaced by specific reasons for lack of progress.

It went on to clarify that Meetings with Departmental Senior Leadership Teams are in place on a quarterly basis, to discuss progress with recommendations. This includes issues arising from progress being delayed and allows for better discussion challenge with departments. The Treasury and Exchequer (T&E) Leadership Team meetings deal with recommendations pertaining directly or indirectly to T&E. Any issues relating to progress are reported as part of the regular quarterly update reports to the Operating Committee (OpCo). If dependency issues cannot be resolved adequately at OpCo, they are escalated to the Executive Leadership Team for discussion and resolution. Both the Chief of Staff and the Head of Financial Governance actively monitor recommendation progress on a quarterly basis in advance of issuing an update report. This includes recommendations pending closure and lack of progress.

Recommendation Tracker Updates

Nearing the end of its term in April 2022, the PAC requested of the Chief of Staff and all Government Departments, updated Recommendations Trackers. These are listed at Appendix 8. The PAC notes that the States Assembly has now approved Codes of Practice between Scrutiny, the PAC and the Executive ([P.50/2022](#)), which requires Chief Officers and Accounting Officers to provide updates to the PAC on progress against accepted recommendations on request.

The Committee would recommend that the successor Public Accounts Committee receives regular updates on each Department’s implementation of their recommendations and the full implementation of scrutiny recommendations added to the tracker. In terms of the Code of Practice for Engagement between Scrutiny Panels and the PAC, the Committee highlights that Chief Officers/Accounting Officers should provide updates to the Scrutiny Liaison Committee every quarter on progress in implementing accepted recommendations, including

²⁶ C&AG [Report-Tracking-CAG-Recommendations-22.12.2021.pdf \(jerseyauditoffice.je\)](#)

their status on any 'tracker' that is maintained and the reasons for any delay that may have been incurred in their implementation.

Chief of Staff Quarterly updates

The Committee considers that it would be a good idea to establish regular receipt of all 'Recommendations Tracker' updates, by way of quarterly hearings with the Chief of Staff, in addition to the update requests from departments.

Evaluation

It notes that although the Government agreed that change and improvement recommendations would be integrated as a component of the performance management framework for Senior Management, with the delivery and impact of those recommendations to be measured annually through evidence-based performance assessments, the earliest date for evaluation was set as 31 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.

Delays

The Committee notes that the Executive Response to its review 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.

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 expects the new PAC would wish to see improved narrative explanations and planned timescales within them, as well as specific enhanced reporting of 'open' recommendations on the Tracker in line with the points raised by the C&AG.

Recommendations Tracker Manual

The Committee notes that a Tracker Manual is currently being drafted and expects that the next PAC will receive a copy.

It is hoped the new PAC discover what the 'blockages' are which prevent States departments from addressing the issues, implement necessary changes, or at least establish a clear timetable and milestones against which to measure progress. By continuing with this work, the PAC believe there will be substantial positive changes in implementation of policies and governance.

4. Roadmap – Suggestions for future PAC

One of the important functions of a Legacy Report is to ensure that there is continuity between the end of one PAC and the beginning of the next.

As such, and without being prescriptive about the work that its successor may wish to investigate, the PAC has set out in this section the areas that could usefully be explored by the newly constituted PAC to continue its monitoring of public financing, governance, and accountability.

Suggestions for Follow Up Reviews

Performance Management

The Committee believes that there is still work to do in terms of financial reporting within the Treasury and Exchequer in demonstrating and tracking the ongoing running costs of the public services over a number of years and the extent to which the increase in the workforce (and ultimately public spending) is filling in the gaps (i.e. staff shortages). In general, the Committee encourages a much clearer linkage in this reporting between money spent on the Government and the performance of the public service.

Communication

Better communication with the public, Government and stakeholders was also raised as important, in order to obtain a greater diversity and better quality of evidence during PAC reviews. In particular, the PAC recommends that its successor Committee track and monitor the direction of Government in respect of the timeliness, clarity, and brevity of submissions to demonstrate delivery of its previous promises.

Directors General

The Committee further agreed that, where possible, meetings with each Director-General should be arranged, commencing September 2022, to discuss their work and understand how they implement the States' policy into practice. This would factor into the Committee's remit of understanding the efficacy of government – including the effectiveness of cost-savings processes, budget building, and efficiencies.

Furthermore, any report or hearing should include transparency of process and the opportunity for public engagement and regular follow-ups to check progress. The PAC urges its successor Committee to query the clarity in the 2021 Annual Report and Accounts, showing performance measurements across previous years so that it can be seen whether services have improved or not compared to pre-pandemic levels.

OneGov and TOMs

The Interim Chief Executive explained in January 2022, that the Government will complete a detailed review of the TOM programme before the end of June 2022. This followed a recommendation by the Corporate Services Scrutiny Panel in its report '[People and Culture Review](#)' (S.R.12/2021). The Panel recommended:

There should be a review or report commissioned, and made publicly available, reflecting on the restructuring of the public service to date which includes advice received from third parties to channel the future mandate and the timing of decision making. This should take place by the next Government term.

The Committee anticipates that the next PAC will follow-up on the evaluation process for the OneGov reform programme and TOM rollout.

Executive Response

The Committee was pleased to note that, in the [Executive Response](#) to the PAC's Performance Management Review, the Government accepted 29 of the PAC's 30 recommendations in full and 1 in part and provided detailed action plans to progress their implementation. However, several of the attachments to the Executive Response were deemed confidential, including:

- Our People Strategy
- CLS opening presentation
- Scheme of Delegation for States Employment Board
- Chief Executive Officer Formal Employment Procedure
- Code of Practice Standards in Public Life

The Committee did not have time to study the confidential drafts in depth, nor was it told when these would be finalised and made public. Furthermore, a number of actions are marked "ongoing" – time-bound actions would be preferable so the Government could be held to account on delivery timely implementation of recommendations. The future PAC may wish to satisfy itself that where items have been marked as 'complete', they have been processed through stringent 'closure checks', that the measurements of 'success' are consistently applied and Key Performance Indicators (KPIs) are relevant to all the initiatives/outcomes being implemented.

It expects that its successor Committee will want to chart progress on this and other aspects of the Government's response to its Report in due course, in particular those in the table below:

PAC Recommendation	Executive Response	PAC further comments
R6: When a need is identified for restructuring or modernising Government, the changes should always be accompanied by a baseline for change/business case.	All TOM changes already require a business case to be approved by the SEB. Samples provided.	The Committee consider that the Government should be collating and tracking baseline measurements, so the response does not go far enough.
R20 Every patient should be provided with the opportunity to submit feedback via the 'MyExperience' survey managed by the Patient Advisory Liaison Service within Health and Community Services.	Different methods are in place to ensure awareness of 'MyExperience' survey, including posters, slips in letters, asking patients after appointments, PALS site on gov.je, available at the back of patient leaflets template, put inside TTAs, in handheld notes in antenatal. Uptake could be better and continuing to work with services on improving engagement methods to get	The Committee found this response to be unsatisfactorily vague.

	more feedback and consistency.	
R21 A formal process should be initiated to ensure outstanding complaints by members of the public into any matter of administration by a Minister or a Department are investigated and appropriately addressed in a timely fashion.	The Customer Feedback Policy is in place and outlines the formal process and timescales for complaints to be investigated and addressed. A manual and training is available for colleagues who handle complaints to ensure they understand the policy and what good complaints handling looks like. Where the States Complaints Board has findings after a hearing, the relevant Minister must present a report to the States within 12 weeks responding to those findings and must also make a statement outlining his or her response and any action proposed.	The response could be improved by proposing a formal process to monitor and steward responses and effectiveness of implemented plans and actions.
R23 The Government should ensure communication of the People Strategy to all staff and ensure that related implementation plans are initiated.	Communications about different aspects of the People Strategy are being rolled out. These are targeted but always link back to the values and/or four commitments within the strategy. The plan for 2022 has already been published and communications alongside this plan will take place.	Apart from reiterating its uncertainty about the status of this document, the Committee queried whether all employees have access to the complete People Strategy and the ability to raise questions or concerns regarding its implementation.
R25 The C&AG's recommendation that a formal policy should be documented in respect of the line management of the Chief Executive as an employee, including any specific delegation of responsibilities from the States Employment Board, should be implemented as a priority. This should explicitly address the process for the appraisal of the Chief Executive.	The SEB regularised this position in summer 2021 with a revised scheme of delegation and Formal Policy for the CEO.	As far as the Committee is aware, this is not published, nor does it explicitly address line management of the Chief Executive.
R26 The Government should ensure that the 11 recommendations made by the C&AG and the	Complete with one exception requiring legislative changes	No timetable is given for the legislative changes.

recommendations made by PAC relating to the employment of the Chief Executive are fully implemented.		
R29 As the Government becomes more dependent on digital technologies, policy attention should be given to the importance of digital inclusion.	(Response in part): The GOJ has a customer strategy that it works to, and this has 4 key principles under a banner of 'ACE+' – Make it Accessible, Make it Consistent, Make it Easy and Think Ahead. Digital inclusion is a key part of ensuring our services are accessible to Islanders. Initiatives such as 'Closer to Home' and Connect Me support this objective.	The Committee would like to see evidence of a customer feedback process to test if the 4 ACE principles are working in practice.
R30 Government should introduce key targets for how it works in partnership with non-Government organisations, including key points of contact in services and clarity in how it deals with issues and complaints.	(Response in part): GoJ will produce a framework to outline the timeline and work programme of how work will progress across the breadth of with the different types of organisations have agreed 'shared' targets with organisations over the longer term where appropriate.	A number of positive claims are being made by the Government - The Committee would like to see evidence of a process to test if these are actually meeting needs.

States Employment Board

The incoming Committee will recall that the performance of the Chief Executive Officer is managed by the Chief Minister, as line manager. The C&AG previously highlighted a number of weaknesses in policies and procedures in relation to the employment of the former Chief Executive,²⁷ although his last commissioned annual Performance Report was largely complimentary.²⁸ A Sub-Committee of the Privileges and Procedures Committee (Democratic Accountability and Governance Sub-Committee) also presented a report²⁹ to the States Assembly in February 2022, recommending several improvements in holding such bodies as the States Employment Board to account.

The States Employment Board (SEB), in its [response](#) to the Panel's report, accepted the recommendation and acknowledged that, following any significant organisation change, a review should be undertaken to improve organisational change in the future. The Interim Chief Executive advised the Public Accounts Committee that the scope and terms of the review will be agreed with the SEB in February 2022 in order that an independent and external

²⁷ C&AG: [States-Employment-Board-follow-up-report: Employment of the former Chief Executive.pdf](#)

²⁸ Performance Appraisal of former Chief Executive Officer 2019 published 30 September 2020 by the Chief Minister ([R.103/2020](#))

²⁹ [r.23-2022.pdf \(gov.je\)](#) : *To undertake a review of the accountability of Government to the public and the States Assembly, including the roles of the Council of Ministers, the Chief Minister, Deputy Chief Minister, Ministers, Assistant Ministers, and the States Employment Board and how they may be held to account by the public and the Assembly.*

organisation be commissioned to conduct the review and report findings within the agreed timeframe³⁰.

The Government committed to undertaking several actions in order to improve the situation including the development of a Disciplinary Policy and updating the States Employment Board's scheme of delegation to formally document a policy in respect of the line management of the Chief Executive as an employee. The Committee has yet to see these documents and urges its successor to follow this up. It is also worth noting that the C&AG is undertaking an ongoing review of the States Employment Board.

Anti-Corruption Arrangements

The Public Accounts Committee presented the Executive Response to the Comptroller and Auditor General's Report on [Anti-Corruption Arrangements](#)¹⁸ together with its own comments¹⁹ in April 2021. The C&AG's report had focused on the design and operation of the States of Jersey's arrangements to embed a culture of compliance and the arrangement to identify and manage risks of corruption. The PAC was supportive of the C&AG's recommendations to improve the policies and procedures for managing States Members' and States employee's conflicts of interest, procurement breaches and exemptions, and the scrutiny of gifts and hospitality, and the need to review and update the Code of Conduct to include references to policies and procedures for managing the risk of corruption.

Executive Response

In the Executive Response, the Interim Chief Executive advised that specific, anti-corruption Internal Audit reviews and the recording of offers of gifts and hospitality refused by a States Employee within the Gifts and Hospitality Register had already been captured and completed in resources including the Public Finances Manual. It was also confirmed that a new proposed Code of Practice would be issued by the States Employment Board, with 12 of the 26 Recommendations set for delivery by the end of Q2 2021.

The PAC noted that a paper was expected to be presented to the Privileges and Procedures Committee in June 2021 (by the Greffier of the States) to propose a revised Code of Conduct that included changes to registration requirements, and training. These [revisions](#) required the approval of the States Assembly and were debated in March 2022, however the PAC recommends to its successor Committee that it follows up to ensure the new practices were embedded and communicated to Government Officers.

Estate Management

The Committee is all too aware that it and the previous Committee have spent an inordinate amount of time on this matter. However, despite its best efforts, there remain several outstanding issues, and the PAC is concerned at the timescales given in some responses to the recommendations in its follow up report³¹ and the significant slippage in deadlines that has already occurred this year, as evidenced by the Director General's comments at the PAC's public hearing³² of 7 April 2022. This is despite the PAC requesting³³ that it be told at the earliest opportunity that it be informed of any delays to the agreed implementation of its recommendations.

³⁰ Letter from Interim Chief Executive - 19th January 2022

³¹ P.A.C.3/202, 16 October 2021: [Estate Management \(Follow-Up\)](#)

³² 7 April 2022, PAC [public hearing](#) with the Director General, Infrastructure, Housing and Environment

³³ 16 December 202, [PAC Comments on ER to its Estate Management Report](#)

The PAC urges the newly formed Public Accounts Committee to follow up on its work to date, and to request the Chief Executive Officer to address its concerns as a matter of urgency, specifically:

- clarification of the roles and responsibilities of Jersey Property Holdings (central to any delivery of a comprehensive Estate Strategy)
- evidence that the accepted recommendations are implemented and that improved practices are embedded.
- that the Regeneration Steering Group is held to account and monitored/tracked to measure its effectiveness against its new Terms of Reference
- that the 'State of the Estate' Report is delivered by Q3 2022
- that the SOJDC-commissioned report is received (by Q2 2022) by the PAC, but is not used by the Government as a substitute for an independent evaluation of SOJDC as envisaged in the [C&AG's report](#) of 2020.
- that a coherent and objective rationale for the acquisition, disposal, and management of property in the public estate is being undertaken, including clarification of decision-making accountability, authority and processes based on values and strategic importance of Estate properties.

The PAC concludes that one of the many problems with current Estate Management is that there is no co-ordinated, consistent, or timely approach to establishing and resolving competing property needs so that prioritisation of those needs could subsequently be assessed. There is currently an *ad hoc* process on 'first come first served' basis which is supposed to be initiated by the department without prompting by any central body. This process is not understood or followed by all departments as evidenced at length in the PAC's report.

The PAC asks if it is not for CAMB (and therefore the Chair of CAMB) to be the driver in instigating the centralised collation and co-ordination of asset management, then who should have that responsibility? It urges its successor Committee to track resolution of this important item plus to ensure that this essential work of Infrastructure, Housing and Environment and Jersey Property Holdings is scrutinised rigorously.

[Arms-Length Bodies/Organisations](#)

The PAC has urged the Government to review its Memoranda of Understandings ((MoU) and Schemes of Delegation with ALBs to engage them more effectively in the overall Estate Strategy implementation. A Memorandum of Understanding agreement (or equivalent) between the States and the ALBs, if not already in place, should be developed to clarify the agreed use of land and property, plus current and anticipated needs of the users, while recognising the States' ownership and ultimate authority over all such assets.

With better engagement with such bodies, the PAC is convinced that ALBs would be reminded of the overall responsibility of the Corporate Asset Management Board as defined in the [Estate Management Strategy](#). The States, through CAMB, has the ability to reallocate use of these States owned properties/land, if and when required. This would allow Recommendation 4 to be fulfilled as per its intention, that is, 'to co-ordinate, prioritise, allocate and develop property needs'.

A further response from the Government on this recommendation is sought, demonstrating a clear 'delegation of authority', making clear the financial level and change-of-use level that would be delegated to ALBs and setting out when such bodies would need to seek approval from CAMB for higher-level changes.

The Committee strongly recommend that its successor Committee monitor the project closely.

Bellozanne Sewage Waste Treatment Project

Noting that the Infrastructure, Housing and Environment Department are taking on this construction project, the Committee strongly recommend that its successor Committee monitor the project closely.

Government Response to Covid-19

Work by the C&AG on the Test and Trace and Vaccination Programmes, the Government's overall governance and decision making and communications, is ongoing and did not form part of the Committee's Review of the Government's Response to the pandemic. The PAC would strongly urge its successor to review these areas as part of its future work programme, including but not limited to:

- wider impacts on all parts of Jersey economy and public services
- understanding and incorporating the economic impacts on children and young people
- monitoring the progress of the independent review of the Government's handling of the pandemic (to be commissioned by the end of July 2022).

Citizens' Panels, Assemblies and Juries

Further to its review, the Public Accounts Committee remains convinced that the Government should seek to maximise the transparency and accountability of its deliberative bodies, and it expects to see evidence that all of its (accepted or partially accepted) recommendations have been added to the Recommendations Tracker so that their progress towards implementation can be monitored.

All future deliberative bodies should be undertaken by a single department with a clearly identifiable accountable officer, a named external facilitator, and an accessible and transparent audit trail through which to identify learnings around administration and facilitation, as well as policymaking. This will ensure that deliberative bodies and processes can be run efficiently using the internal expertise developing within the Government of Jersey, with guidelines and processes to be considered and revised where appropriate following the completion of each deliberative body's work.

The Committee advise that its successor should seek further evidence to ensure that the accepted recommendations are implemented and that improved practices are embedded into the governance framework for future bodies.

Technical Guidance

Technical Guidance should be shared with its members and the Comptroller and Auditor General in order to provide scrutiny of the good governance and best practices contained in the Guidance and to recommend improvements where necessary. Following this, the Technical Guidance should be published to maximise the transparency of the design and operation of future deliberative processes.

Furthermore, the Committee remains of the view that the identity, or the background and experience of the external facilitator used for the Our Hospital Citizens' Panel should be published in order to demonstrate a commitment towards making every deliberative body as transparent as possible.

Concerns raised by this PAC over budgeting and the transparency of the administration of the Our Hospital Citizens' Panel may be useful for consideration as part of a wider review by the Government of Jersey of its consultation and public engagement process, in order to improve best practices for other forms of engagement with the public on key issues, particularly in light of the proposed new [Public Inquiries Law](#).

C&AG Work Programme

The Committee's primary suggestion regarding its successor Committee's work programme is to spend the majority of its efforts on matters arising from the reports produced by the C&AG in accordance with the Jersey Audit Office (JAO) as set out in the [Audit Plan Updates](#) published regularly on the [JAO website](#). This should account for 70-80% of the PAC work programme.

The reports that the C&AG plans to be issued before the 2022 election period are:

- Governance of States of Jersey Police (follow up) - the Executive Response was requested on 27 April 2022 and should be received by 20 July 2022, noting that the election of Scrutiny Panel and Public Accounts Committee (States) members will take place on 19 July 2022.³⁴
- Cyber Security
- COVID-19 Test and Trace and Vaccination Programmes
- COVID-19 Governance and Decision Making

The remaining work due to be commenced by the C&AG in 2022 is:

- Annual Reporting
- Capital and Major projects
- States Employment Board (Follow up phase 2)
- Risk Management
- Efficiency Savings
- ITS (phase 2)
- Grants to Arts and Cultural Organisations
- Deployment of Healthcare Resource
- COVID-19 Economic, Social and Health recovery

³⁴ the PAC will not be fully constituted until the first States sitting of 13 September 2022, where non-States or 'lay' members of the Public Accounts Committee will be appointed.

C&AG's Work Programme 2022

Areas for review	Status	Comment
Government Response to the COVID-19 pandemic:		
• Governance, Risk Management and Decision Making	• Complete	• Report publication planned 6 May 2022
• Communications	• Fieldwork ongoing	• Report planned late in 2022
• Test and Trace and Vaccine Roll Out	• Complete	• Report issued 5 May 2022
Government Response to the COVID-19 pandemic:		
• Economic, Social and Health-related Recovery	• Planned	• Planned to commence Q4 2022
Cyber Security Arrangements	Complete	Report publication planned 6 May 2022
Long-Term Care Fund	Complete	Report issued 28 February 2022
ICT implementation - Integrated Technology Solution	Planned	Including follow up of 2021 report
Efficiency Savings ('re-balancing')	Planned	
Major Projects, including Capital Projects	Planned	
Grants to Arts, Heritage and Cultural Organisations	Planned	
Child and Adolescent Mental Health Services	Fieldwork ongoing	
Deployment of Staff Resources in Healthcare	Planned	
Annual Reporting	Draft project specification issued	Including Good Practice Guide
Follow up of previous audits		
States Employment Board - Follow up	Fieldwork commenced	
Governance of States of Jersey Police - Follow up	Complete	Report publication 27 April 2022
Risk Management	Planned	

Suggested PAC Follow-Up to C&AG work

The C&AG advises that themes from her work that could be considered by the next PAC are:

Governance of Health and Social Care

The Committee noted that the implementation of the [Jersey Care Model](#) provides an opportunity to re-design future care provision on the Island with a potential beneficial impact in terms of service user experience, care outcomes and the cost of care, and would urge its successor PAC to monitor this carefully.

A number of reports from the C&AG refer to this issue and could be used by the PAC for a review, such as the 2021 Governance of Health and Social Care (follow up) and the 2022 CAMHS report. In addition, the production and publication of Health and Community Services performance information and a quality account could also be scrutinised by PAC. The PAC did not have time to follow up fully on the C&AG's work on Healthcare Governance and there are several outstanding issues that would warrant further attention, including:

1. Decision making (e.g., around ward closures)
2. Healthcare performance metrics including what "good" looks like and the comparison to other jurisdictions
3. Organisational culture of the healthcare service, including
 - (i) issues around complaints and speaking up
 - (ii) boundaries with other services such as CYPES
 - (iii) management of resources (vacancy rate; number of contractors)
 - (iv) implementation of the Jersey CARE model
 - (v) issues around healthcare specific IT systems
 - (vi) case study of cataracts eye surgery

- (vii) the commissioning model for GPs
- (viii) general administration and governance (record keeping; quality of briefings)

Given the importance and uniqueness of this new care approach, the Committee would urge its successor PAC to monitor this carefully.

CAMHS

Improving mental health and wellbeing is a major public health challenge. The Government of Jersey has stated in the [Government Plan 2022-25](#) that ‘the physical, emotional, and mental health of the Island’s children and young people remain of the highest priority.’ The Child and Adolescent Mental Health Service (CAMHS) is a specialist mental health service for children and young people (up to the age of 18) and their families.

At the time of publishing this Legacy Report, the C&AG’s fieldwork for her review into the Child and Adult Mental Health Service (CAMHS) is ongoing. The review [project specification](#) itemises the aspects of CAMHS’ provision including services delivered by partners both on and off Island.

Long Term Care Fund

The Long-Term Care Fund (LTCF) provides universal and means-tested benefits for adults with long term care needs. Those care needs are assessed and delivered via the Long-Term Care Scheme (LTCS). The LTCS started in 2014 and currently provides care for around 1,400 residents, the majority of whom live in residential care homes. The C&AG’s [Report](#) on the Long-Term Care Fund was published at the end of February 2022 and she made several recommendations to review, simplify and streamline the processes and systems that underpin the Scheme. The Committee requested an Executive Response to the C&AG’s Report which is expected on 6 May 2022.

The C&AG suggested the PAC could follow up other aspects of her work:

- **Oversight of Arms-Length Bodies** (see C&AG recommendations of [Public Audit Thinkpiece](#) (2020) and the [Executive Response](#) plus [Annual Reporting](#) (2021) and accompanying [Good Practice Guide](#) regarding the framework for holding these bodies to account publicly;
- **Handling and Learning from Feedback and Complaints** (the [2020 C&AG report](#) contained many recommendations that need implementing, as well as previous C&AG reports on [Freedom of Information](#) (2019) and [Health and Social Care Governance](#))
- **COVID-19** (the PAC should follow up on implementation of the remaining C&AG recommendations and remaining C&AG reports as well as implementation of its own recommendations. The independent review panel will also make recommendations that the PAC should ensure are implemented)
- **Information Technology Programmes** (the ITS report contained many recommendations and there will be a phase 2 ITS report. The cyber security report will also contain recommendations and there are other significant IT programme implementations that the PAC may wish to obtain assurance on, including healthcare systems)
- **Efficiency savings** (there will be a C&AG report on this in 2022 and the PAC raised questions when initially reviewing the States Annual Report and Accounts 2021)

- **Capital and Major projects** (this will be a significant C&AG report and may justify a PAC review depending on recommendations)

The C&AG suggested that any follow up to the latter of the reports detailed above could include a review of the governance framework established by Government to reflect the post-pandemic rise in interest rates and inflation.

Other Review Topics

Management Information and Procurement

Although this Committee had covered recurring themes such as Organisational Culture, Decision Making, Financial Management, and Performance, it did not have time to commence work on other recurring themes such as Management Information, and Procurement. The PAC urges the new Committee to scrutinise the implementation of recommendations relating to those issues closely and follow up on progress made.

The PAC would further suggest that a crucial focus of any future review should be a focus on the administration, processes, and structure of procurement to gain an understanding of how Commercial Services liaises with departments and whether that contact is sufficient to provide good governance.

Economic Recovery

Risk evaluation and management, economic recovery and monitoring inflation and interest rates were topics touched upon briefly by the PAC with the Interim and new Chief Executive, but the incoming PAC should be better positioned to review the Government's measures to reduce the negative impacts of these ongoing matters.

Automated Voter Registration

The Committee previously identified an example of where a key I.T initiative has failed, despite the investment made within the Modernisation and Digital function. The project 'Automatic Voter Registration'³⁵ was due to be delivered in time for the 2022 Election but because there were deficiencies in project management to deliver the project, it was subsequently closed and remains undelivered. The failure of the project highlights the impact of poor performance on the public and the Island as a whole.

The Committee believes that the enhanced capabilities provided to M&D, through significant investment, should have placed M&D in a better position to deliver the project and sincerely hopes that this tool to facilitate democracy can be put in place by the time of the next election cycle of 2026.

Final Observations

The Committee highlights the following points of interest:

- A strong and constructive relationship has been established with the C&AG, the Deputy C&AG and the Jersey Audit Office, and this should be maintained.
- The C&AG has now helpfully added formal Executive Responses and PAC follow up Comments for each Review on the Jersey Audit Office website.

³⁵ Automated Voter Registration project used as case study in PAC's Review of Performance Management Review.

- The PAC found increased public engagement and presence on social media extremely positive, including asking the public for feedback on its performance in public hearings, and using social media to ask what questions they might have for upcoming hearings or reviews.
- The Committee has found invaluable the hard work and dedication displayed by the non-States members and would advise the PAC to utilise their knowledge base fully – it recommends that the new PAC should ask newly appointed lay members to adhere to, a Code of Conduct³⁶ in line with that of States Members;
- The Committee found the provision of questioning training and preliminary team-working exercises such as the ‘workshop’ events, to be of benefit, and strongly recommends that its successor undertake such training with professional facilitators (including follow-up training);
- The understanding of the role of the PAC was greatly enhanced by visiting the UK PAC, the Houses of Parliament in Westminster and by participating in numerous workshops of the Commonwealth Association of Public Accounts Committee (CAPAC) and the Commonwealth Parliamentary Association (CPA)³⁷;
- The States Greffe also hosted two participants from St Helena in early 2022 to find out more about the work of the PAC and how it is supported by officers;
- The Committee has found a work programme and activity log to be good ways to maintain continuous monitoring of recommendations that have been made in previous reports and to keep abreast of any matters that arise in respect of the topics referred to above;
- The Committee has been assisted in its work by a dedicated full-time Committee and Panel Officer (CPO) and a part-time (2.5 days per week) Research and Project Officer (RPO). To undertake its challenging workload, the incoming Committee may wish to seek agreement from the States Greffe for a full-time RPO;
- The Committee found that assigning a Lead Reviewer and/or a Sub-Committee from within its membership for a particular Review helped to improve the productivity of the Committee as a whole;
- Quarterly Hearings throughout the year with the Chief Executive and Treasurer were established early in the Work Programme, even if a specific topic to discuss had not been yet identified – the Committee found the planned hearings were a good way to monitor progress on a number of topics;
- The PAC held *ad-hoc* meetings with the Chief of Staff but would have benefitted from also establishing Quarterly hearings or briefings to continuously monitor progress of the implementation of recommendations made by the C&AG and the PAC;
- The PAC benefitted from receiving private briefings with the Chief Internal Auditor, the Chair of the Risk and Audit Committee and the external auditors appointed by the C&AG, at least once a year.

³⁶ [r.133-2020.pdf \(gov.je\)](#) - Appointment of Unelected Members to PAC, 27 November 2020

³⁷ [Commonwealth Association of Public Accounts Committees \(CAPAC\) Handbook \(uk-cpa.org\)](#)

5. Conclusion

It is the hope of the PAC that this Legacy Report provides an insight into the varied and extensive work undertaken over the course of the last four years.

This would always have been a busy term given the significant changes made to the civil service over this period and the uncertainty created by the changes in leadership. No one could have envisaged, however, that the structural changes would be overlaid by a global pandemic which increased and altered the workload and working practices of everyone in public service – and the wider community.

The PAC has always sought in its work to assist Government by identifying where changes can usefully be made and to do so fairly and by acknowledging the context in which decisions were made.

The Committee hopes that these informed investigations will continue and will continue to improve when its new members take their seats.

Appendix 1

Public Accounts Committee Membership 2018-2022

PAC States Members 2020-2022



**Deputy Inna
Gardiner, Chair**

20 October 2020 –
11 May 2022



**Connétable Karen
Shenton-Stone,
Vice-Chair**

20 November 2020 –
11 May 2022



**Connétable Richard
Vibert**

2 November 2020 –
6 July 2021



Deputy Jess Perchard

2 November 2020 –
27 November 2020



Connétable John Le Maistre

3 December 2020 –
11 May 2022



Senator Tracey Vallois

19 January 2021 – 11 May 2022



Connétable Andy Jehan

14 September 2021 –
11 May 2022

PAC Non-States (Lay) Members 2020-2022



Adrian Lane

30 November 2020 –
11 May 2022



Dr. Helen Miles

30 November 2020 –
29 March 2022



Graeme Phipps

30 November 2020 –
11 May 2022



Paul van Bodegom

8 February 2021 –
11 May 2022

PAC Members 2018-2020



**Senator Sarah Ferguson,
Chair**

26 June 2018 –
20 October 2020



Connétable John Le Bailly

26 June 2018 –
20 October 2020

Vice-Chair 29 April 2019 –
20 October 2020

Acting Chair 21 September
2020 – 20 October 2020



Deputy Carina Alves

26 June 2018 – 2 March 2019

Vice-Chair 25 July 2018 –
12 March 2019



Deputy Rowland Huelin

26 June 2018 –
7 September 2020



Deputy Inna Gardiner

11 March 2019 –
20 October 2020

PAC Non-States (Lay) Members 2018-2020



Adrian Lane

11 September 2018 –
20 October 2020



Tim Rodgers

11 September 2018 –
20 October 2020



Moz Scott

11 September 2018 –
20 October 2020

Appendix 2

List of Meetings of the Public Accounts Committee 2018-2022

2018 Published Minutes	2019 Published Minutes	2020 Published Minutes	2021 Published Minutes	2022 Published Minutes
26 June	14 January	20 January	18 January	17 January
9 July	28 January	3 February	28 January	31 January
25 July	11 February	24 February	8 February	7 February
10 September	25 February	9 March	21 February	21 February
24 September	11 March	23 March	8 March	10 March
8 October	25 March	6 April	29 March	28 March
22 October	29 April	20 April	12 April	31 March
5 November	20 May	11 May	26 April	6 April
19 November	3 June	1 June	10 May	7 April
3 December	17 June	15 June	24 May	3 May
	1 July	29 June	7 June	
	15 July	13 July	28 June	
	9 September	20 July	9 July	
	23 September	27 July	12 July	
	7 October	7 September	13 September	
	21 October	21 September	20 September	
	11 November	5 October (final meeting of 2018-2020 PAC)	4 October	
		Informal meetings held on 2 and 16 November		18 October
		30 November (first formal meeting of 2020-2022 PAC)		1 November
		7 December		15 November
		10 December		1 December
		2 November		9 December

Appendix 3

List of PAC Public and Quarterly Hearings 2018-2022

2018

Witness	Subject	Date
Director General for Growth, Housing Environment & Jersey Property Holdings	C&AG Report on Management of Land and Property	22 October
Chief Executive	Quarterly Hearing	19 November

2019

Witness	Subject	Date
Chief Executive	Quarterly Hearing	25 February
Chief of Staff	Database Recommendations	1 July
Director General for Growth, Housing and Environment	Estate Management	15 July
Chief Executive	Quarterly Hearing	23 September
Director General for Health and Community Services	Governance Arrangements for Health and Social Care	21 October
Chief Executive	Quarterly Hearing	9 December

2020

Witness	Subject	Date
Director General for Growth, Housing and Environment	Estate Management	3 February
Chief Executive	2019 States Annual Report & Accounts	11 May
Director General for Growth, Housing and Environment	Estate Management	29 June
Chief Executive	Quarterly Hearing	27 July
Chief Executive	Quarterly Hearing	7 December

2021

Witness	Subject	Date
Chief Executive (Final Public Hearing with Charlie Parker)	Quarterly Hearing	8 February
Chief of Staff Chief Operating Officer	Use of Consultants Integrated Technology Solution Recommendations Tracker	29 March

Director General for Justice and Home Affairs	Performance and Estate Management	26 April
Director General for Customer and Local Services	Performance and Estate Management	10 May
Director General for Children, Young People, Education and Skills	Performance and Estate Management	24 May
Interim Chief Executive (First Public Hearing with Paul Martin)	2021 States Annual Report and Accounts Performance and Estate Management	7 June
Director General for Health and Community Services	Performance and Estate Management	28 June
Chair of the States Employment Board (Chief Minister)	2021 States Annual Report and Accounts	9 July
Director General for Infrastructure, Housing and Environment	Estate Management	12 July
Chief Executive	Quarterly Hearing	13 September
Director General for Customer and Local Services Director General for Strategic Policy, Planning and Performance	Performance Management & Response to COVID-19	4 October
Chief Operating Officer	Performance Management	1 November
Chief of Staff	Performance Management	15 November
Director General for the Economy	Performance Management	15 November
Director General for Children, Young People, Education and Skills Director General for Health and Community Services	Performance Management & Response to COVID-19	29 November

2022

Witness	Subject	Date
Treasurer of the States	Performance Management & Response to COVID-19	17 January
Interim Chief Executive (Final Public Hearing with Paul Martin)	Quarterly Hearing	31 January
Jersey Farmers' Union and Jersey Royal Company	Response to COVID-19	21 February
Director General for Strategic Policy, Planning and Performance	Response to COVID-19	23 February
Director General for Health and Community Services	Response to COVID-19	10 March

Chief Executive (First Public Hearing with Suzanne Wylie)	Quarterly Hearing	28 March
Treasurer of the States	Estate Management	7 April
Director General for Infrastructure, Housing and Environment	2021 States Annual Report and Accounts	

Appendix 4

Summaries of PAC Reviews 2020-2022

PAC Review of the States Annual Report and Accounts 2020

The PAC's review³⁸ of the 2020 States Annual Report and Accounts was published in mid-August 2021, later than is typical for this type of review, due to its unusual complexity. Assessing the States Annual Report and Accounts for the year 2020 was particularly challenging because they reflected unique circumstances, namely the response to the global pandemic and the exit payment of the former Chief Executive. It was the first time that a Qualified Regulatory Opinion had been issued by the External Auditors, which was a direct consequence of the handling of the exit payment. The PAC followed up on the C&AG Report, [States Employment Board \(Follow-Up\)](#) which was issued on 20 May 2021, the same day she issued her Certificate on the 2020 States Annual Report and Accounts.

The Committee paid tribute to the hard work of the Treasurer of the States and his team in the Treasury and Exchequer (T&E) in implementing the recommendations made by the Public Accounts Committee the previous year³⁹ and improving the preparation of the States Annual Report and Accounts, despite the challenging conditions. As a consequence, the 2020 States Annual Report and Accounts included additional information on departmental performance and objectives and was further supported by Departmental Annual Reports. However, the Committee considered that the States Employment Board, as the largest employer in Jersey, should also undertake steps to improve its performance on reporting in its Annual Report⁴⁰ in line with the established Performance Framework.

The PAC made recommendations that future Annual Report and Accounts should separate spending made in response to COVID-19 or other non-recurrent expenditure from routine annual spend and greater clarity should be provided to distinguish 'efficiency savings' from the deferral of growth and other rebalancing and savings measures.

Former Chief Executive Exit Payment

The PAC accepted that in view of the extraordinary circumstances which led to the potential for the former Chief Executive to lodge a claim against the States, his 'exit' payment of £500,000 was not unreasonable. However, it did not accept that the minimal contractual entitlement was 'to the value of £500,000'⁴¹ as stated by the Chair of the States Employment Board and concurred with the Comptroller and Auditor General's finding that the former Chief Executive was paid more than the minimum (and maximum) contractual entitlement, particularly given that the States Employment Board accepted the factual accuracy of the Comptroller and Auditor General's Report.⁴²

The PAC did not share the view of the Chief Minister in his role as Chair of the States Employment Board that the lack of consultation with any member of the Treasury and Exchequer before or during the time the exit payment was negotiated with the former Chief Executive was a mere 'technical breach'⁴³ of the Public Finances Manual. The PAC was of the view that it was a grave oversight which may have caused, contributed to, or given the

³⁸ [2020 States Annual Report and Accounts](#)

³⁹ P.A.C.2/2020 (July 2020) [Review of States Annual Report and Accounts 2019](#)

⁴⁰ [Microsoft Word - 200308 SEB Annual Report Draft V_2 \(gov.je\)](#)

⁴¹ [Transcript – Public Hearing with the Chair of the States Employment Board – 9 July 2021, p.19](#)

⁴² [Report - States of Jersey 2020 Annual Report and Accounts – 20 May 2021, p.93](#)

⁴³ [Transcript – Public Hearing with the Chair of the States Employment Board – 9 July 2021](#)

impression of, an absence of proper financial oversight and/or expertise in respect of the final negotiated settlement.

The Committee expressed its hope that the unique set of circumstances would not be repeated, and, to that end, it recommended that all relevant processes should be stringently followed and documented, in respect of any Special Payment, and consultation with the Treasury and Exchequer should always happen, regardless of time pressures.

The PAC also suggested improvements to the process for recruiting and appointing the next Chief Executive Officer, in particular:

- Do not announce publicly the appointment until there is a robust binding contract in place;
- Implement a disciplinary procedure specific to the post of Chief Executive;
- Negotiated terms and conditions with the potential candidate should be independently verified as legally 'robust' by an independent HR specialist and employment lawyer;
- Clarify and align the responsibilities of the candidate in his or her roles as Chief Executive Officer, Principal Accountable Officer and Head of the Public Service;
- Agree a stringent consistent, clear and robust understanding that undertaking any other role would be incompatible with his/her other responsibilities; and
- Where anomalies and inconsistencies exist between current Employment and Machinery of Government legislation, define, and include specific, robust, and legally binding terms and conditions for the incoming Chief Executive Officer.

Executive Response

Of the 22 recommendations made by the Public Accounts Committee to the Chief Executive, Treasurer of the States and the Chief Minister (as Chair of the States Employment Board), four were rejected, one accepted only in part, two were deemed, although accepted, as needing no further action (or 'n/a', presumably meaning non-applicable), and another was 'neither accepted or rejected' in the [Executive Response](#). A further two recommendations had been accepted but, in the Committee's opinion, did not have an adequately detailed response and warranted further action to be taken by the States Employment Board and/or the Government.

Further PAC Comments and Executive Response

These issues were addressed by [PAC Comments](#) in October 2021, and a letter sent to the Chair of the States Employment Board (SEB) requesting further clarification and information. The Chair of SEB responded on 12 November 2021, advising that the points made had been further considered (published in full below).

Further response from SEB on reasons for rejecting certain recommendations of PAC's Review of States Annual Report and Accounts 2020.

PAC Recommendation 2 Response

The Treasurer is now invited to SEB, is provided with the papers and will be asked to attend on all financial matters, including potential compromise or legal settlements.

PAC Recommendation 4 Response

The Jersey Performance Framework consists of a number of components which have different functions:

- As in 2021, we will continue to publish Departmental Annual Reports alongside the Annual Report and Accounts, supplemented by the Mid-Year Review. This suite of performance reports, alongside the Island Outcomes and Indicators and the quarterly (and annual) reporting of the Service Performance Measures give States Members and the islanders access to a very broad range of performance information.
- The Island Outcomes and Indicators were developed following extensive consultation and, as their name suggests, provide data on island level outcomes. These indicators have a long-run back-series, often of over a decade and most data is comparable between jurisdictions
- The Service Performance Measures were introduced in 2020 for the first time and outcomes were reported on in the 2020 Annual Report and Accounts. They are being reported on quarterly during 2021, with information on customer experience also being reported for the first time.
- Service Performance Measures are designed to focus on in-year performance against the baselines and targets set. The 2021 service performance measures will be reported on compared to values for 2020 (where available).
- The service performance measures will be further developed for 2022 in the light of experience. Work has taken place during 2021 which has: identified some measures which are not readily measurable and will be dropped for 2022; identification of new measures for 2022; and updating to some existing measures.
- For 2021 some baselines were not identified at the start of the year and improvements are being sought for 2022. There will be some new measures for 2022 where targets can be set but where the baseline data is not yet available. Rather than wait for a further year until baseline data has been collected, these will be introduced in 2022 with a target but no baseline
- When developing the reporting of service performance measures the Director of Statistics and Analytics looked at comparisons with other jurisdictions. Guernsey, for instance, do not publish Performance Measures for government services. Most examples of service performance reporting are from Local Authorities, where reporting for this year and the previous year (Wandsworth and Belfast reporting on its Improvement Plan) or two years (Stockport) appears to be the norm. Belfast City Council, for instance, does provide a five-year time series but only for statutory performance indicators for activities in respect of economic development, waste management and planning applications.
- It might be possible, as for Belfast City Council, to identify a subset of service performance measures where a time-series is available, but that is not feasible for the over 150 measures currently being reported on. For some measures this data simply isn't available as it was not being collected previously.

**PAC Recommendation 7
Response**

The report contains contractual information and references to confidential contractual negotiations and will not be published. However, the recommendations are provided in the appendices.

Ref.	Lesson learned	Action	Due Date
1	The SEB should have approved and commissioned the appointment of the CEO, including agreeing the headline terms and contract of employment prior to the commencement of the recruitment process.	This was undertaken in November 2020 at the commencement of the recruitment. The recruitment and terms of employment were considered in 2020 on 26/11, 8/12, and in 2021 on 18/01, 21/01. Preceding any appointment.	September 2021 COMPLETE
2	Candidates with expectations of alternative terms and conditions should raise these during the recruitment phase, and no later than the short-listing stage. It is too late for a meaningful appointment and negotiation if a candidate is selected and a substantive negotiation starts.	This has been managed by the Chief Operating Officer, lead officer for the recruitment to the CEO position.	September 2021 COMPLETE
3	Paperwork should have been in place to secure a contract of employment subject to satisfactory pre-employment checks.	This is in place, now pending contract signature.	September 2021 COMPLETE
4	No announcement should be made until contractual arrangements are concluded.	Announcements drafted and agreed, pending contract signature.	September 2021 COMPLETE
5	The SEB should set terms and conditions in advance of the recruitment and agree the draft contract prior to the recruitment. This will allow the search agency and candidates clarity on the terms of appointment.	The SEB have set the outline terms, considered a revised contract, and delegated final negotiations with clear parameters for the final negotiations. The SEB have been informed of the final contractual terms.	September 2021 COMPLETE
6	Contract documentation should be prepared in advance of an appointment to allow for the swift conclusion of contracting arrangements and prior to any announcement being made.	Complete. Awaiting signature	September 2021 COMPLETE
7	Any specific terms with a financial consequence, must involve the Treasurer of the States and comply with the Public Finance Manual.	Complete. The Treasury (Group Director for Strategic finance, deputising for the Treasurer) has had sight of the contract, terms of employment and provided a comment that no liability or adverse terms are present.	September 2021 COMPLETE
8	The SEB in 2020, found themselves bound by risks and potential liabilities that were considered by the SEB in 2017. The exit clause was specifically written for a mutual termination, without necessarily considering how the mutuality may arise. Any future SEB should not be bound but should be allowed to consider and manage their own risks and liabilities at that point.	This clause has been removed following professional advice.	September 2021 COMPLETE
9	Ensure the requirement to consult with the Treasurer for any specific or non-standard clauses within a contract that creates a financial or legal liability for the States Employment Board. Ensure that this is written into the Public Finances Manual, as per the recommendation of the C&AG.	There are no non-standard clauses, however the T&E have been consulted and had sight of the final contract prior to signing.	September 2021 COMPLETE

PAC Recommendation 8 Response
<p><u>Remains rejected.</u> Government shares the view that it is important to make information understandable. However, as highlighted in the original response to the C&AG and PAC, we consider the information is already clearly set out in the appropriate documents.</p>
PAC Recommendation 9 Response
<p><u>Remains rejected.</u> The SEB have given further consideration to your request. However the Board remain of the view that the next SEB will be best placed to determine their advisers. With only 9 months left of this SEB remaining, it would not allow sufficient time for the Adviser to understand the key issues.</p>
PAC Recommendation 10 Response
<p>We can take no further action on this. The leak occurred from someone with information about the candidates and appointment process, ahead of the intended official announcement, which was delayed as a courtesy to a States Member, Deputy Kirsten Morel, who lodged a proposition to halt the recruitment process. We have not been able to ascertain who provided confidential information to third parties. The codes of conduct and standards required of public officials and Members relies on compliance and integrity. We are disappointed that someone in a privileged position broke this confidence.</p>
PAC Recommendation 11 & 12 Response
<p>A copy of the approved formal procedure is attached.</p>
PAC Recommendation 13 Response
<p>A copy of the Scheme of Delegation and Code of Practice (alongside copy of the online declaration form) is attached.</p>
PAC Recommendation 17 Response
<p><u>Remains rejected</u> Where an existing employment contract ends and an employee is required to undertake work using Government equipment, buildings or data, we will put in place a zero hours contract and ensuring a confidentiality agreement is in place. This will ensure that the individual has accountability under a contract of employment.</p>
PAC Recommendation 18 Response
<p>A policy will be produced for all unpaid or third-party advisers by December 2021.</p>
PAC Recommendation 22 Response
<p>Following further consideration, SEB rejects the requirement for automatic ADR. Any case managed by the SEB will seek appropriate advice as to potential risks and liabilities and they will direct on a case-by-case basis. Automatic ADR undermines the potential position of the SEB to manage their position appropriately.</p>

A summary of the remaining 'rejected' recommendations is below:

PAC recommendation	Further SEB response
<p>R8 A document, which clearly sets out the scope of responsibilities of Ministers and their respective department(s), each Ministerial and departmental revenue income, expenditure budget lines, and other relevant information, should be published annually alongside the Government Plan.</p>	<p>Government shares the view that it is important to make information understandable. However, as highlighted in the original response to the C&AG and PAC, we consider the information is already clearly set out in the appropriate documents.</p>
<p>R9 The current advisory structure of the States Employment Board (SEB) should be reviewed to improve its regulatory framework, with consideration given to the scope of an advisor specialising in Jersey's employment law.</p>	<p>The SEB have given further consideration to your request. However, the Board remain of the view that the next SEB will be best placed to determine their advisers. With only 9 months left of this SEB remaining, it would not allow sufficient time for the Adviser to understand the key issues.</p>
<p>R13 The Chair of the States Employment Board must inform the States Employment Board within two days of any approach by a Senior Officer requesting secondary employment, where the contract of that officer requires written permission from the employer.</p>	<p>2 days is arbitrary, however, Scheme of Delegation and Code of Practice is attached.</p>
<p>R17 Clear demarcation should be established to ensure that Civil Servants whose contracts have recently expired and are not employed by the States should not be permitted to access emails from their work account, should not have access to the building, and should not attend the meetings of boards where membership was held through their previous employment.</p>	<p>Where an existing employment contract ends and an employee is required to undertake work using Government equipment, buildings or data, we will put in place a zero hours contract and ensuring a confidentiality agreement is in place. This will ensure that the individual has accountability under a contract of employment.</p>

Spend Local Scheme

The PAC scrutinised the impact of the Spend Local voucher schemes in this comparatively short report, presented to the States on 11 October 2021.⁴⁴ The Committee was aware that the rapidly evolving nature of the COVID-19 Pandemic since March 2020 had called for an extraordinary response from the Government of Jersey as it sought to save lives and protect health and livelihoods on the Island.

In its report, the PAC commended the Government on its use of cutting-edge technology to deliver 'Spend Local' cards and provide a much-needed boost to Islanders in need during the emergency. However, whilst it accepted that public financial management systems needed to be responsive and flexible during such a time of emergency, it emphasised that the principles of good governance, transparency, value for money, effective internal control, and accountability for the use of public funds remained.

Value for Money

The PAC investigated whether the implementation of the multi-million-pound 'Spend Local' scheme, designed to give every adult and child in Jersey £100 and to encourage them to spend it locally (and not online), represented value for money. There had been public engagement and interest in the Scheme, hence the PAC decided to undertake a short examination of the scope, execution and lessons learned from this key part of the Island's Fiscal Stimulus for the local economy during the COVID-19 Pandemic. It scrutinised several aspects of the Spend Local Scheme from the procurement of the prepaid card production to the delivery, implementation and spend uptake. It examined whether the Scheme had met its primary objective to stimulate the local economy during the pandemic and what could be done differently if the Government decide to launch a second tranche. It considered that, as a cashless society is becoming more predominant, it should also query whether the Government could develop the Scheme to deliver targeted funds for specific members of society.

Recommendations for Future Scheme

The Committee concluded that overall, most elements of the Scheme had worked well although there was room for improvement should a second scheme be considered. It urged the Government to undertake a full cost-benefit analysis so that lessons can be learnt from delivering the scheme. The Committee also noted that the Chief Economist, in his report, had advised that not all the card balances were spent, and it would be worth considering additional guidance for recipients and merchants on how smaller balances could be used in part payment for a larger purchase. Furthermore, as food retailers received a high proportion of spend and arguably benefitted through lockdown when restaurants were closed, the PAC urges the Government to investigate ways to better target and maximise the positive impact on sectors most affected by the downturn, whilst still supporting household incomes and other local businesses.

Executive Response

In the [Executive Response](#) of 19 November 2021, the Government accepted 3 of the 4 recommendations, and rejected one, namely that:

(R2) The Government of Jersey should undertake further work to understand the behavioural changes in Islanders using the Spend Local Cards to improve development of future High Street Strategies.

⁴⁴ [COVID-19 Response: Spend Local Scheme – P.A.C.2/2021](#)

The Government's explanation for rejecting this recommendation was as follows:

As the panel [sic] has pointed out, the theoretical underpinning for the Spend Local Cards was partially founded on principles from behavioural economic theory that indicate people treat money received as gifts in a different way to conventional changes in their personal income. This implies that people may be more likely to spend money provided via the Spend Local Cards on additional purchases. The evaluation of the Spend Local Scheme concluded that it presents a potentially effective tool for responding to future economic downturns or other circumstances where aggregate demand in the economy is temporarily suppressed.

The Scheme's use as a cyclical policy intervention has the potential to have the secondary benefit of helping Islanders to rediscover the High Street, which could lead to greater use of local businesses after it has ended. However, it is not considered a policy tool that has significant potential to deliver on-going benefits or generally support growth as part of high street development strategies. Equally, the central principle that individuals spend so-called 'gift money' differently to their typical household income limits the extent to which it is possible to draw insights from usage data that would be capable of reliably informing longer-term strategic policy development.

Citizens' Panels, Assemblies and Juries

On 14 February 2022, the PAC published its Report on the Government's [Use of Citizens' Panels, Assemblies and Juries in Jersey \(P.A.C.1/2022\)](#). The PAC investigated whether the governance arrangements; including the planning, implementation, financial management and administration of Citizens' Panels, Assemblies and Juries in Jersey were adequate, and had been properly tracked. The PAC further sought to understand how each body contributes to and influences the development of internal corporate learning relating to deliberative democratic practices in Jersey. The review focused on the four deliberative bodies established since 2018:

- Care Inquiry Legacy Citizens' Panel⁴⁵
- [Citizens' Assembly on Climate Change](#)
- [Assisted Dying Citizens' Jury](#)
- [Our Hospital Citizens' Panel](#)

The PAC found that submissions and evidence provided to the Citizens' Assembly on Climate Change and Assisted Dying Citizens' Jury had been published on their respective websites/webpages, whereas the submissions and evidence provided to the Our Hospital Citizens' Panel were not. The PAC also considered the 2015 Citizens' Panel on Mental Health to understand previous use of deliberative practices in Jersey prior to 2018.

The PAC did not consider the content of the meetings, or the output, findings, or recommendations made by these deliberative bodies.

The PAC found that the formation of deliberative bodies is a political action, with the responsibility resting with Ministers, with conflicts of interest resolved through relevant Ministerial or States of Jersey codes of conduct. The PAC further found that the Department of Strategic Policy, Planning and Performance was accountable for three of the four deliberative bodies reviewed, with the exception of the Our Hospital Citizens' Panel, which was led by the Our Hospital Project Team.

Minutes

Minutes were published from the Citizens' Assembly on Climate Change and the meetings of the Independent Advisory Panel for the Assisted Dying Citizens' Jury. Minutes of the Care Inquiry Legacy Citizens' Panel and the deliberations of the Assisted Dying Citizens' Jury were not published. Minutes were published of the in-person meetings of the Our Hospital Citizens' Panel and found through a Freedom of Information Request. These minutes included only limited information regarding the work of the Panel.

The PAC recommended that sufficiently detailed minutes are published for all future deliberative bodies to ensure that the public understands how each deliberative body arrived at its respective conclusions.

Selection Process

The PAC was pleased to note the Government of Jersey's commitment to ensuring anonymous selection in a way that represented the demographic profile of the Island and

⁴⁵ This body was tasked with considering the question "How can the people of Jersey best remember the [past abuse of children while in the Island's care system?](#)", before making recommendations to the Council of Ministers in response to a specific recommendation of the Independent Jersey Care Inquiry which called for "some form of tangible public acknowledgement" to be created ([R.59/2017, p.61](#))

noted the work of the Sortition Foundation for the Citizens' Assembly on Climate Change and Assisted Dying Citizens' Jury. The PAC identified concerns with the lack of transparency regarding the appointment of the Our Hospital Citizens' Panel's Selection Panel.

Budget

The PAC reviewed the budgets and the administration of budgets for each deliberative body. The PAC found that the core costs of the Citizens' Assembly on Climate Change had more than doubled, with the final cost of the Citizens' Assembly and related work more than three times the initial cost received by the PAC. since it first received information on its budgeting in February 2022. The costs of the Care Inquiry Legacy Citizens' Panel increased substantially due to additional phases.

The PAC felt that it was important to understand which process was the most cost effective and provided the most comprehensive audit trail. It is important to note that the variation in costs between each Citizen Panel is vast and that cost to the public purse starts from below £5,000 and escalates up to and potentially in excess of several hundred thousand pounds.

In his submission to the PAC on 14 January 2022, the Interim Chief Executive noted that there is "no single process for identifying additional spend that is specific to all deliberative exercises", and that every deliberative exercise was bespoke and additional expenditure "might be required for a wide range of reasons and identified in many ways."⁴⁶

The Director General of Strategic Policy, Planning and Performance submitted on 24 November 2021 that "policy development exercises do not usually require the development of a business case," and that "research, analysis, consultation and other similar exercises that are necessary to support ministers to formulate policy are commissioned as part of business-as-usual management activity."⁴⁷ The Director General further confirmed that the management of budgets for deliberative processes were "business-as-usual management activity."⁴⁸

Care Inquiry Legacy Citizens' Panel Core Costs (all phases): £153,350

Original budget (first phase): £32,125

The funding for each phase of the Citizens' Panel was provided as follows:

- **First and Second Phases:** Drawn from the allocated contingency funding for the implementation of the Care Inquiry's Recommendations. The PAC received in confidence a breakdown of the budgeting for the Second Phase
- **Third Phase:** Funding of £60,000 was obtained through the Government Plan 2020-2023 under CSP1-3-12⁴⁹; and

⁴⁶ [Letter – Interim Chief Executive to Public Accounts Committee re. Citizens' Panels, Assemblies and Juries, 14 January 2022, p.1](#)

⁴⁷ [Director General of Strategic Policy Planning and Performance to Public Accounts Committee re. Citizens' Panels, Assemblies and Juries, 24 November 2021, p.4](#)

⁴⁸ [Director General of Strategic Policy Planning and Performance to Public Accounts Committee re. Citizens' Panels, Assemblies and Juries, 24 November 2021, p.4](#)

⁴⁹ [R.91/2019 – 24 July 2019, p.19](#)

- **Final Phase:** Funded from the Strategic Policy, Planning and Performance Departmental budget. The PAC received in confidence a breakdown of the proposed budget for this phase.

Our Hospital Citizens' Panel Core Costs: £4,868.67

The PAC received a breakdown of the costs of the facilitating the Our Hospital Citizens' Panel from the Director General of Infrastructure, Housing and Environment, and has reproduced this information below⁵⁰:

Item	Cost (£)
Room Hire	1,518.70
Materials	74.67
Facilitator Fee	2,800.00
Facilitator Travel	231.00
Facilitator Subsistence	244.30
Total	4,868.67

The final costs of the Our Hospital Citizens' Panel were below £5,000, and therefore did not require a business case, with a scheme of delegation from the Accountable Officer.

Citizens' Assembly on Climate Change Core Costs: £190,793

The £190,793 for the Citizens' Assembly included a £19,650 honorarium for participants), with a total spend of £394,544 for the full *Jersey's Climate Conversation* deliberative process.

The PAC was provided with an initial figure of £86,086 for the Core Costs of the Citizens' Assembly, and an Honoraria of £30,900 by the Former Chief Executive in his letter of 2 February 2021.⁵¹

The PAC received the following breakdown of the core costs of the Citizens' Assembly in the Evaluation Report developed by the Department for Strategic Policy, Planning and Performance, which was shared with the PAC on 14 January 2022:

Core Cost Independent Design and Facilitation	172,580
Payments to CA Participants and Expert Advisors	84,436
Explore Phase Additional Costs	26,307

The PAC understands that all costs were met from the Climate Emergency Fund, except for £7,356 (the cost of printing invitations), which was met from the Strategy and Innovation Budget in Strategic Policy, Planning and Performance.

The Interim Chief Executive explained that a further review was taken of the costs undertaken for the Citizens' Assembly, which identified variances accounting for £86,086 for the 'core costs' provided to the PAC in February 2021 and £106,357 for the independent design and facilitation. The PAC is grateful to the Interim Chief Executive and Strategic Policy, Planning

⁵⁰ [Letter – Director General of Infrastructure, Housing and Environment to Public Accounts Committee re. Citizens' Panels, Assemblies and Juries, 1 December 2021, p.5](#)

⁵¹ [Letter – Former Chief Executive to Public Accounts Committee re. Citizens' Panels, Assemblies and Juries, 2 February 2021, p.3](#)

and Performance for providing a comprehensive breakdown of the differences in costs presented to the PAC.

The PAC further noted that some of the figures received related to the Jersey’s Climate Conversation project and include projects related to Explore Phase activations that would have been run by Eco Active regardless of the wider process. The PAC recommended that the Government of Jersey clearly separates out the cost of the Climate Assembly itself from the wider costs of the deliberative and public engagement activities in order to avoid miscommunication, noting that the final cost of these activities raises the total cost to £394,544, despite not being part of the actual, deliberative process of the Citizens’ Assembly.

The PAC was of the view that the sharp increase in the total costs of the Citizens’ Assembly included significant increases in honoraria payments and the payments to external support such as expert speakers may have been averted through improved budgeting for contingencies. The PAC noted the recommendation made by the New Citizenship Partnership and Involve in their submission on 19 November 2021 that the Government of Jersey should:

“Ensure clarity on the overall aims, objectives and intended outcomes of the deliberative process at the start”; and

“Ensure adequate resourcing of the process and ensure sufficient timescales to undertake it appropriately”⁵².

The final core cost of the Citizens’ Assembly on Climate Change was more than double the original cost provided to the PAC in February 2021, having been subsequently revised in April 2021 and January 2022. The PAC strongly recommended that the Government of Jersey applies these recommendations to the budgeting of future deliberative bodies, in order to avoid more than doubling its planned spending.

Assisted Dying Citizens’ Jury Total Costs: £65,952

The original cost provided by the Former Chief Executive on 2 February 2021 was £62,116, and that the PAC received the core same cost of £62,116 from the Director General of Strategic Policy, Planning and Performance on 24 November 2021.

The final cost was subsequently revised to £65,952 in the final draft of the Government of Jersey’s Evaluation Report. The difference in figure was a result of the inclusion of printing, postage, and participant support costs, plus honorarium payments, as well as Involve and the Sortition Foundation. The costs of the Citizens’ Jury were provided to the PAC by the Interim Chief Executive on 14 January 2022 as follows:

Resource	Cost	Detail
Sortition Foundation	£8,191	Recruitment and screening of participants via civic lottery (random stratified selection process)
Involve	£46,725	Design, facilitation, participant support, etc.

⁵² [Letter – New Citizenship Project and Involve to Public Accounts Committee re. Citizens’ Panels, Assemblies and Juries, 19 November 2021, p.2](#)

Printing costs	£1,533	Printing 4,600 invites and envelopes
Postage costs	£2,254	Postage of 4,600 invites
Participant support	£49	Loan of webcam for 1x participant
Honoraria	£7,200	£300 per participant x 23, plus administrative costs

A payment of £300 was made to each participant, to “recognise and reward their significant involvement” as part of the Citizens’ Jury.⁵³ The estimated Government of Jersey officer resources provided consisted of one full-time Senior Policy Officer working on the project for 19 weeks, and one full-time Head of Policy for 3 weeks.

The PAC found that budgeting and the financial administration of Citizens’ Panels, Assemblies and Juries are not covered by the Public Finances Manual or similar documentation, and do not require a business case.

It recommended that the Government of Jersey should undertake work to improve its accountability and quality of audit trails for the operation of and monitoring of budgets for deliberative practices such as Citizens’ Panel, Assemblies and Juries.

Learning

The PAC recommended that the Government of Jersey commits to additional learning to improve value-for-money when seeking to establish future deliberative bodies, allowing Islanders to engage with and learn about deliberative processes in greater detail. The PAC identified a number of lessons learned from the use of deliberative practises in Jersey and how these can be applied by Government going forward:

1. Panels, Assemblies and Juries are not covered by the Public Finances Manual or similar documentation. They may not require a business case but should be initially approved and tracked by an Accountable Officer.
2. Given the potential significance, public attention, and demand on volunteers on these panels, a decision process to approve and oversee the use of these types of bodies should be established under the overall control and direction of a single, independent entity. The Department for Strategic Policy, Planning and Performance should develop expertise in this area with specific panel use to be proposed by the department’s Director General who will manage the finances for and sponsor the project.
3. The process of the establishment and delivery of a panel should be accurately recorded so any anomalies can be identified and rectified where necessary. In addition, any potential chairs of and external support for panels should be identified from the outset so that the process is open and transparent.
4. Understanding the pros and cons of each of the deliberative bodies would provide a clear basis for providing guidelines and options for the selection of an ‘off the shelf’ process for future Citizens’ Panel applications if and when required. It should be noted

⁵³ [Final Report from Jersey Assisted Dying Citizens’ Jury - Involve - 16 September 2021, p.8](#)

that the Sortition process used for the Citizens' Assembly on Climate Change and the Assisted Dying Citizens' Jury has been the most successful approach used.

5. A clear statement of each Panel's purpose and objectives should be published, with connection to how results will be used to influence and add value to Government decisions and policymaking.

The PAC strongly believes that future public deliberative bodies should follow international best practises such as:

1. Clear statement of Panel purpose and objectives with connection regarding how results will be used to influence and add value to Government decisions and policy
2. Clear, defined process for selecting a facilitator and panel members following identified criteria and practises
3. Cost and timing identified prior to the decision to proceed, with expenditures and its budget implemented under existing Government budget and expenditure guidelines
4. Post-deliberation evaluations and reporting to be completed in timely a fashion including the extent to which panel results were met - objectives, cost, timing; report to include panel participants, facilitator and DG feedback on process and results to enable ongoing continuous improvements
5. Complete public transparency and disclosure of all elements of Panel work to the extent possible (respecting individual panel participants privacy and, as appropriate, sensitive material confidentiality)

The PAC believes that any deviation from these practices should be declared and justified by the Government.

Policy Toolkit

The PAC has further recommended that the Government of Jersey develops a policy toolkit to aid Ministers in understanding the establishment and operation of deliberative bodies, and to help identify the most suitable form of deliberative body to use for each respective policy issue, and to develop additional processes to guarantee institutional listening in respect of the outcomes of each deliberative body. This toolkit may include a decision tree that includes, for example, considerations of the type of deliberative body, size, and budget, to improve the opportunities for Ministers to understand the options available to them if they wish to pursue a deliberative approach, although all areas of administration and facilitation will need to be considered. The PAC would further recommend that this toolkit should provide the options to easily map which model of deliberative practice onto the task it would be assigned.

Finally, the PAC has concluded that the Assisted Dying Citizens' Jury should be used as a model of best practice when establishing future deliberative bodies. The PAC is of the conclusion that the Assisted Dying Citizens' Jury represented the most successful example of a deliberative process in Jersey, due to its transparency, facilitation, availability of presentations and evidence provided to the Citizens' Jury, minimisation of overspend, and the clear and structured feedback provided by its members.

Executive Response

Altogether, the Committee made 41 findings and 29 recommendations in its review of the Use and Operation of Citizens' Panels, Assemblies and Juries in Jersey. In its [Executive Response](#) of 1 April 2022, the Government only 'partially accepted' eight of them and 'rejected' three outright. The Committee concluded that further action was required on specific areas and presented a Comments Paper to the States Assembly on 4th May 2022. This is briefly summarised below:

1. The Public Accounts Committee remains committed to ensuring that the Government seeks to maximise the transparency and accountability of deliberative bodies, and it expects to see evidence that all of its (accepted, partly or partially accepted) recommendations have been added to the Recommendations Tracker so that their progress towards implementation can be monitored. The Committee will advise that its successor should seek further evidence to ensure that the accepted recommendations are implemented and that improved practices are embedded into the governance framework for future bodies.
2. The Committee has concluded that that the Technical Guidance should be shared with its members and the Comptroller and Auditor General in order to provide scrutiny of the good governance and best practices contained in the Guidance and to recommend improvements where necessary. Following this, the Technical Guidance should be published to maximise the transparency of the design and operation of future deliberative processes.
3. Furthermore, the Committee remains of the view that the identity, or the background and experience of the external facilitator used for the Our Hospital Citizens' Panel should be published in order to demonstrate a commitment towards making every deliberative body as transparent as possible.

Performance Management

The Committee's wide-ranging report [P.A.C.2/2022](#) presented an overview of the recent changes to the Government's structure and how new performance management processes within Government and non-Ministerial Departments had been embedded and applied. The Committee was ably assisted by a sub-Committee of PAC Members who led this review, chaired by Senator Vallois.

OneGov and TOMs

Chapter 2 explained the modernisation of Jersey's public service including the OneGov reforms and rollout of the Target Operating Models. The former Chief Executive, Charlie Parker, introduced a new structure termed 'One Government' (OneGov) at the start of his tenure in 2018. This new structure included an overarching Target Operating Model for the Government which set out the desired future state of the organisation. Individual departmental TOMs were then established and put in place to embed the new OneGov structure.

The implementation of the OneGov modernisation programme was a significant change for the Government and the Committee wanted to assess how the changes might have improved performance management within the public service. The Interim Chief Executive told the Committee in January 2022 that the OneGov programme and TOMs rollout was an "enormous" change which had been "underestimated" in 2018:

Interim Chief Executive:

"I think the most important highlight to bring out from that event is the sheer complexity of the Government and our public services was probably underestimated in 2018. So the scale of the change that was undertaken might have been biting off more than we could chew at that point. An enormous programme of change was unveiled 4 years ago which, in practice, has proven both controversial in parts but also difficult to implement in the kind of timely way that everybody would wish"⁵⁴.

The OneGov programme replaced the previous Departmental structure with a smaller number of Departments each headed by Directors General who are accountable to the Chief Executive. In 2020, the Chief Minister presented a [Report](#) to the States Assembly which explains that the public administration as a whole is led and co-ordinated by the Office of the Chief Executive, with "*the senior leadership of the public service working collectively to deliver effective administration*". The report explained that this is supported by a number of corporate departments:

- *Strategic Policy, Performance and Planning - working with Ministers and their lead departments to develop strategy, policy and legislation across ministerial portfolios.*
- *Customer and Local Services - provides services to customers across ministerial portfolios, improving ease of access for customers and value for money for the taxpayer.*
- *Chief Operating Office - provides a range of support services, such as Information Services, Human Resources, and Procurement.*
- *Treasury and Exchequer - provides financial guidance, management, and reporting services.*

⁵⁴ [Public Hearing with the Interim Chief Executive, Paul Martin - 31st January 2022](#)

The PAC noted that some changes proved controversial and the sheer complexity of establishing and implementing these changes across the Government and public administration had been underestimated when the programme was first introduced.

Target Operating Models

One of the biggest concerns highlighted in this report is that the Government did not develop a single costed plan or business case for the restructuring process made through the TOMs. Although the Minister for Treasury and Resources identified that savings would be achieved, there is no formal evidence to access and demonstrate successfulness or whether the changes represented value for money.

In that regard, data shows that the number of full-time equivalent personnel within Government has grown substantially, particularly in the more senior roles, between 2017 and 2021. The Committee found this particularly concerning given that the TOM process was designed to create efficiency and effectiveness.

Although not covered in the report, during public hearings the PAC repeatedly heard reference to the implementation of a 'Target Operating Model' (TOM) as the reason for delays in improvements to public services. It received many promises about future actions that would be delivered but was unable in many cases to determine that these promises had been fulfilled.

At the Interim Chief Executive's last Quarterly Hearing on 31 January 2022⁵⁵, he described a workshop event that had recently taken place with 40-50 senior colleagues on the topic of TOMs. He advised that they had discussed: What have we learnt? What has gone well? What has gone less well? What do we think needs to be done differently in the future? The conclusion had been that there would not be another momentous change programme launched across the whole of the public services as it creates too much uncertainty amongst staff, and that further changes should be made incrementally.

Customer feedback and employee satisfaction

The Government developed a "customer experience measurement" as part of its Customer Strategy although it is at different stages of rollout in different Departments and volumes are low in some areas compared to the volume of interactions. Work is progressing to increase customer experience feedback across Government as the measurement becomes more embedded.

In addition to customer feedback, the Government undertook two staff surveys (OneVoice in 2018 and Be Heard in 2020). The results of the 2020 survey show that, amongst other wellbeing issues, staff felt too much under pressure at work to perform well. This shows that staff morale has suffered as a result of the reforms and wide scale change as well as the pandemic.

Staff Morale

The Interim Chief Executive agreed at his last public hearing in January 2022, that as a result of the huge changes brought about by TOMs and the complexity of the OneGov modernisation programme, staff morale had "suffered".

The Committee found the overall morale of the organisation a concern particularly as a Team Jersey Programme was created in conjunction with the implementation of the OneGov reforms

⁵⁵ [Public Hearing with the Interim Chief Executive, Paul Martin - 31st January 2022](#)

which aimed to deliver a positive workplace culture. The Programme was created with the assistance of an external contractor at a cost of £3.5 million. There is no tangible quantitative data to demonstrate whether the Team Jersey Programme and the appointment of an external contractor has been value for money. In respect of staff morale in the organisation, the Committee believes that the results of the staff surveys would suggest that the aim of creating a positive workplace culture has not been delivered effectively.

Digital Modernisation

Chapter 3 of the PAC's report⁵⁶ described the Government's programme of digital modernisation including the Integrated Technology Solution. As part of its modernisation programme, the Government acknowledged in 2018 that modern IT infrastructure and systems were a critical component in delivering modern, integrated and value-for-money public services. The Government also acknowledged that it did not have enough in-house capacity and expertise to deliver the scale and pace of transformation whilst also maintaining day-to-day support for public services.

An Information Technology Solution programme was launched in 2020 to replace a number of outdated and unsupported I.T systems. The [Government Plan 2020-23](#) identified the I.T.S programme as a major project to be funded from the Consolidated Fund. It provided an allocation of £28 million for the capital costs of the programme in line with an Outline Business Case. When the Full Business Case was completed in March 2021, the estimated total capital and revenue costs of the programme was quoted as £67.8 million, up 242%.

The Committee was concerned that the I.T.S programme had not been accompanied by an overall IT Strategy for the States of Jersey which shows how technology investment will support and impact services, including the departmental and service changes implemented through the OneGov programme and TOMs.

Automatic Voter Registration

The Committee identified an example of where a key I.T initiative has failed, despite the investment made within the Modernisation and Digital function. The project 'Automatic Voter Registration' was due to be delivered in time for the 2022 Election but because there were deficiencies in project management to deliver the project, it has subsequently been closed and remains undelivered. The failure of the project highlights the impact of poor performance on the public and the Island as a whole. The Committee believes that the enhanced capabilities provided to M&D, through significant investment, should have placed M&D in a better position to deliver the project.

Chapter 4 of the PAC's Performance Management Report focused on the introduction of a number of performance management tools and methods following the modernisation of public services. The PAC reports on the progress of one of those tools, the Recommendations Tracker, later in this report.

Jersey Performance Framework

The [Jersey Performance Framework](#) was announced by Government in 2020 and shows Jersey's progress in achieving sustainable wellbeing related to community wellbeing (the quality of people's lives), environmental wellbeing (the quality of the natural world) and Economic wellbeing (how well the economy is performing).

⁵⁶ [P.A.C./2022 Review of Performance Management](#)

The Framework has been supplemented with Service Performance Measures which are used to monitor how services are performing, financial reporting, corporate risk registers, complaints, sickness and health and safety. Each Departmental Operational Business Plan includes a section on 'Monitoring service performance - Our service performance measures'. The Committee welcomed this consistent approach across Departments which enables the public and the Assembly to hold Government to account.

Performance Management processes of Senior Officers

Chapter 5 of the PAC's Performance Management Report focused on individual performance management within the civil services, particularly the most senior Government officers and the Chief Executive. The performance management of Directors General is the responsibility of the Chief Executive. This is undertaken in a number of ways including regular face-to-face meetings and performance appraisals through My Conversation, My Goals. The former Chief Executive introduced a more coordinated approach across the organisation to facilitate the performance management of Directors General, including financial reporting, corporate risk registers, complaints, sickness and health and safety.

The performance of the Chief Executive Officer is managed by the Chief Minister, as line manager. The C&AG highlighted a number of weaknesses in policies and procedures in relation to the employment of the former Chief Executive.⁵⁷ A Sub-Committee of the Privileges and Procedures Committee (Democratic Accountability and Governance Sub-Committee) also presented a report⁵⁸ to the States Assembly in February 2022, recommending several improvements in holding such bodies as the States Employment Board to account. The Government committed to undertaking several actions in order to improve the situation including the development of a Disciplinary Policy and updating the States Employment Board's scheme of delegation to formally document a policy in respect of the line management of the Chief Executive as an employee. The Committee has yet to see these documents.

The introduction of resilience measures within the senior management structures of Government have been particularly important following the implementation of the OneGov reforms and structural changes within the civil service. In that regard, the Government has enhanced succession planning (the succession planning toolkit), long-term illness cover (moving away from single person dependency), deputising responsibilities (the introduction of the Governance Framework) and emergency contingency planning (though business continuity and emergency planning).

Non-Ministerial Departments (NMD), Non-Government Organisations (NGO) and Arm's Length Organisations (ALO)

Chapter 6 of the PAC's Performance Management Review provides an analysis of performance management within Government including how it interacts with non-ministerial departments, Arm's Length Bodies, and non-Government organisations such as charities. The Government works with a number of Arm's Length Organisations and Specified Organisations. ALOs are organisations which fulfil a role or function the States of Jersey would otherwise perform, and Specified Organisations are organisations where the Principal Accountable Officer has appointed an Accountable Officer under the terms of the Public Finances Law.

⁵⁷ C&AG: [States-Employment-Board-follow-up-report: Employment of the former Chief Executive.pdf \(jerseyauditoffice.je\)](#)

⁵⁸ [r.23-2022.pdf \(gov.je\)](#) : *To undertake a review of the accountability of Government to the public and the States Assembly, including the roles of the Council of Ministers, the Chief Minister, Deputy Chief Minister, Ministers, Assistant Ministers, and the States Employment Board and how they may be held to account by the public and the Assembly.*

There are a number of Non-Ministerial Departments within the States of Jersey where accountability does not sit with a Minister. In 2019, the C&AG found that there were different approaches to performance monitoring across [Non-Ministerial Departments](#) reflecting their circumstances. The Government is taking a number of actions to improve working in partnership in order to support good governance and improve accountability.

The Committee has highlighted the importance of the Government's relationship with ALOs and Specified Organisations which should be aligned with the key strategic priorities of the Council of Ministers and States Assembly. For example, the desired goals and outcomes of the Carbon Neutral Strategy will only be achieved by both the Government and Jersey Electricity working towards the same aims.

In addition to ALOs, the Government works in partnership with a number of non-Government organisations such as registered charities. These organisations are generally defined as being independent of Government influence although they may receive Government funding. There were mixed views from non-Government organisations about how effective their relationships were with Government. Organisations who expressed mostly negative views were from child/family-based organisations. The Committee encourages efforts to improve working relationships with non-Government organisations and anticipates that the next PAC will test for improvements in this area.

The Committee sought to assess the degree to which these changes and processes have impacted performance and made 30 recommendations.

Increase in staffing levels

As part of its review into performance management of senior officers, the PAC questioned the Interim Chief Executive Officer⁵⁹ on the rationale for the increase in staff of 800⁶⁰ personnel, including 400 civil servants:

Mr. A. Lane:

There is quite a difference between reducing costs and adding, let us say, 800 staff, particularly 400 or something in the civil service.

Interim Chief Executive:

I think that the crucial link is in the risks that the Government was running without well-developed I.T. (information technology) systems, so this is one of the areas where there has been a growth. The case for the investment is that it was necessary (for) the modernisation and good Government of Jersey.

However, the Interim Chief Executive predicted that the public sector would not be able to continue the rate of growth and that priorities and productivity would need to be considered.

Executive Response

The Committee received a formal [Executive Response](#) to its 30 recommendations on 19 April 2022, which accepted all but one (which was partially accepted).

⁵⁹ [Public Hearing with the Interim Chief Executive, Paul Martin - 31st January 2022](#)

⁶⁰ By letter of CEO to PAC 14 January 2022, in January 2017, 5,985 employees and in December 2021, 6,871 employees, a 15 per cent increase in the workforce.

Government's Response to Covid-19

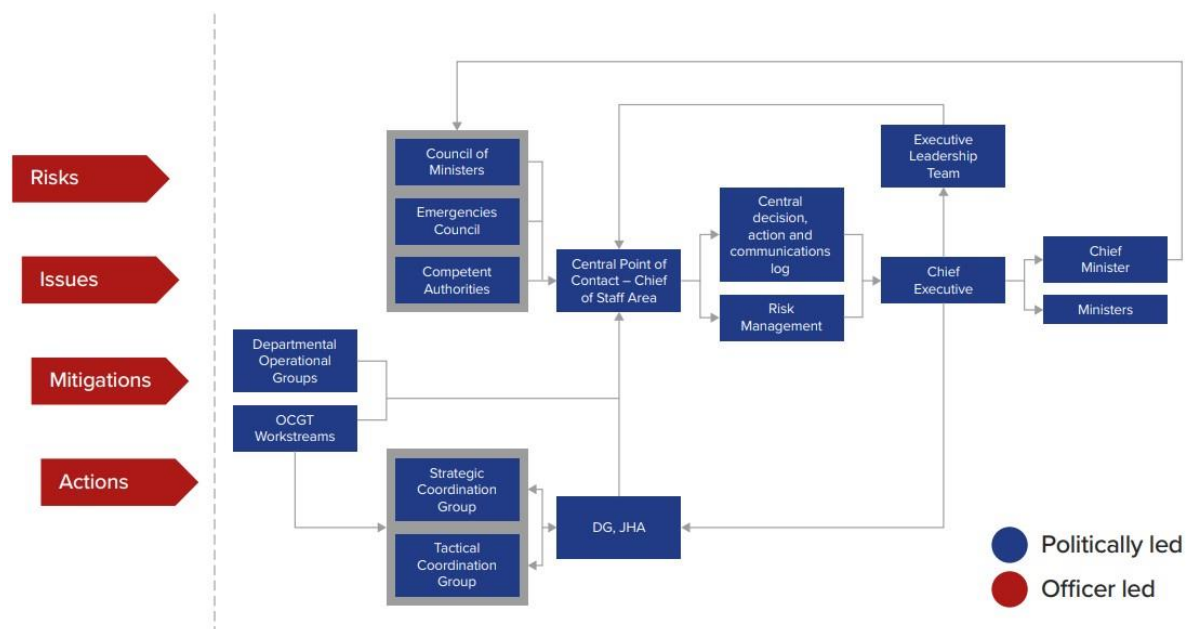
The PAC undertook a review of the [response to the Covid-19 Pandemic by the Government of Jersey](#) pandemic since the infection arrived on the Island in February 2020. The Committee was ably assisted by a sub-Committee of PAC Members who led this review, chaired by the Vice-Chair of the PAC, Connétable Karen Stone together with Connétable John Le Maistre, Connétable Andy Jehan, and Dr Helen Miles (who resigned on 29th March 2022). It sought to gain insight into the implementations of the measures agreed by the States Assembly, Emergencies Council, and the Council of Ministers, and to look at the Government's decision-making through an examination of its procurement procedures, financial management, and performance management.

The PAC examined the Government's financial and internal performance and identified lessons to be learnt from the pandemic. The PAC also considered previous reporting from Scrutiny Panels, and built on the reports published by the Comptroller and Auditor General (C&AG), including:

- [COVID-19 Related Emergency Support Scheme](#)
- [Management of the Healthcare Response to the COVID-19 Pandemic](#)
- [Procurement and Supply Chain Management](#)
- [Overall Management of Public Finances](#)
- [Support to Businesses during the COVID-19 Pandemic](#)

Governance Structure of Emergency Response

The [States of Jersey 2020 Annual Report and Accounts](#) provides the following outline of the governance structure used to coordinate the Government of Jersey's response to the COVID-19 pandemic⁶¹:

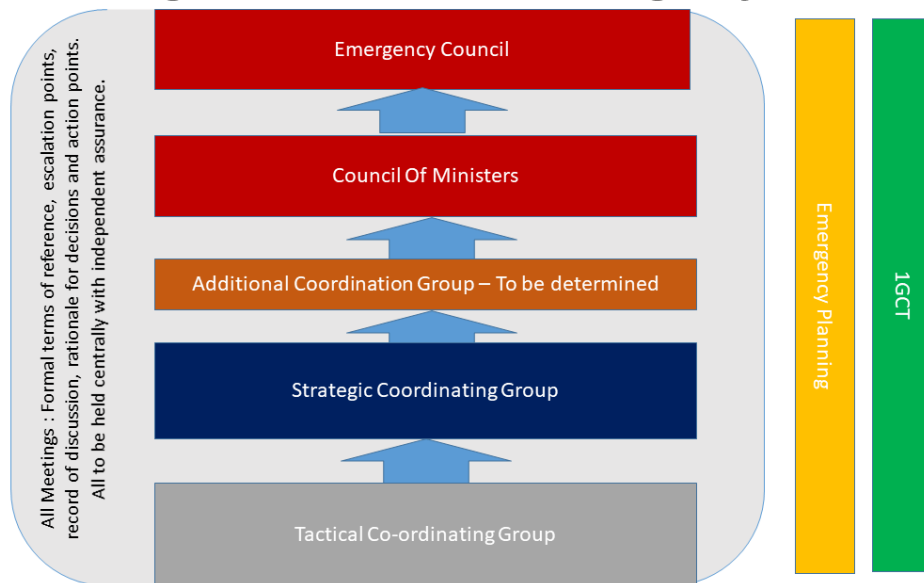


To further the PAC's understanding of decision-making frameworks within Government during the COVID-19, the Chief Executive provided the following breakdown as part of her

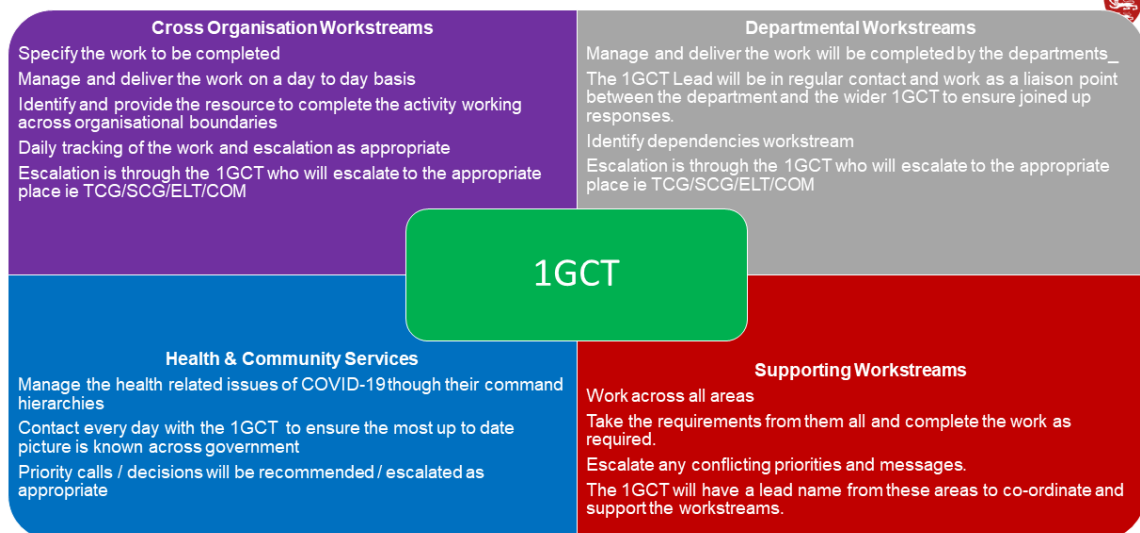
⁶¹ [Report – States Annual Report and Accounts 2020 – 20 May 2021, p.169](#)

submission on 14 February 2022⁶², although the PAC notes that the Competent Authorities Ministers are not included because they are not a decision-making body in their own right.

Decision Making and Governance : Emergency State



How will it work ?



The PAC understands that the governance framework was delivered through the Government of Jersey’s One Gov framework (illustrated above) first introduced in 2018, with the Director General for Strategic Policy, Planning and Performance outlining to the PAC in a public hearing on 23 February 2022 that the opportunity to respond to the COVID-19 pandemic through this framework provided “strategic agility and flexibility.”⁶³

⁶² [Submission – Chief Executive – 14 February 2022 – Appendix](#)

⁶³ [Public Hearing with the Director General for Strategic Policy, Planning and Performance – 23 February 2022](#)

Preparation for COVID-19

The PAC also noted the reduction in the Emergency Planning function at the beginning of the pandemic and the subsequent revision of this approach and the specific forums and planning work which informed that ongoing response.

Public Health function

The Public Health function necessarily played a central role during the COVID-19 pandemic and there was some focus in this report on the management of the function and its growth in response to demand for its services. The construction of the Nightingale Hospital was a major infrastructure project undertaken as part of the response and the PAC explored the decision-making behind the project, its costs, and its disposal and recommended a review of its necessity and function.

Statistical Analysis

In examining working practices in the wake of this pandemic, the PAC hoped that the Government would examine ways to ensure, in future crises, that the volume of crisis-related work has a reduced impact on provision of other equally crucial services. An example highlighted in this report was the impact on the production of statistical analysis. Whilst the PAC recognised that recruitment of expert staff is a challenge in this area, it firmly believed that a way should be found to avoid compromising the production of statistics in future emergencies. It recommended that a review to be undertaken in liaison with the Statistic's Users Group to address the capacity issues.

The PAC understands that departments participated in Emergency Planning groups including the Strategic Co-Ordination Group and the Scientific and Technical Advisory Cell as required. These learning points were captured and shared with these points with relevant leadership teams for consideration⁶⁴

The PAC further notes from its public hearing with the Director General for Health and Community Services that both the Director General and the Deputy Medical Officer of Health highlighted the relatively low mortality rate in Jersey of 108 per 100,000 (115 at the time of the public hearing), compared to 268 per 100,000 in the United Kingdom.⁶⁵

STAC

The PAC report also looks at the role played by the Scientific and Technical Advisory Cell (STAC), which was established on 28 April 2020 to consider evidence and provide advice to decision-makers on public health matters. The PAC has looked at its independence and role in contrast to similar bodies elsewhere and has recommended a review of this function and the experience of its members to ensure that improvements can be made as necessary.

Performance

The PAC also sought to understand how the performance of the public sector was managed at a corporate and departmental level. It noted that, alongside the standardised performance management processes, each department incorporated its own practices in managing performance during the pandemic.⁶⁶ The PAC had previously considered the management of

⁶⁴ [Submission – Interim Director General for Justice and Home Affairs – 5 December 2021, p.5](#)

⁶⁵ [Transcript – Public Hearing with the Director General for Health and Community Services – 10 March 2022](#)

⁶⁶ [PAC - Response to COVID-19 Submissions](#)

performance in its review (P.A.C.2/2022⁶⁷) and noted that the Government has sought to maintain standard performance management systems and metrics during the pandemic, with departments such as Customer and Local Services introducing overarching priorities to focus its officers on providing a high-quality response to the COVID-19 pandemic.

From 2021, Service Performance Measures have been reported on a quarterly basis; Q1 and Q2 were published on 31st August 2021 alongside the 2021 Mid-Year Review.⁶⁸ The PAC notes that Government did not report on Recommendations Tracker monitoring in Q2 2020 as a result of other pressures but was able to achieve 'normal discipline' in subsequent quarters.⁶⁹

The PAC is aware that development of performance monitoring and reporting with Health and Community Services restarted in 2021 following the return of the Health and Community Services' informatics team from the Department for Strategic Policy, Planning and Performance, with reporting including the Department for Health and Community Services' quarterly [Quality and Performance Reporting](#) that includes reflections on COVID-19 testing and the impact of patients waiting for elective admissions.⁷⁰

The Director General for Health and Community Services informed the PAC that the Quarterly Performance Report was being used with information including waiting list data to improve clinical support and resolve the previous removal of services during the COVID-19 pandemic.⁷¹ The Associate Medical Director of the Surgical Services Care Group further informed the PAC that PPE performance guidelines within the Department for Health were directly aligned to those published by Public Health England.⁷²

Staff Wellbeing

The arrival of the pandemic required an unprecedented and unforeseen shift in the working patterns and culture of public sector workers. As well as home-working, there were deployments for a number of staff and the necessity for long working hours. The PAC sought to look holistically on the governance and administration of services in this pressurised environment and how the impact on staff was monitored and managed. The report takes in the concerns expressed in relation to wellbeing and some of the mitigations taken.

Public Finances

The nature of the pandemic required a significant level of borrowing to be undertaken to provide financial stability and the protection of reserves. The PAC sought to understand how the Government managed its finances and financial assets and what additional safeguards were adopted to drive good financial governance. The PAC was, in the main, satisfied with the Government's approach to financial management during the pandemic.

Support Schemes

The PAC had previously scrutinised the impact of the Spend Local voucher schemes in a previous report⁷³ and considered the business support schemes provided by the Government as reviewed by the Comptroller and Auditor General.

⁶⁷ [Performance Management Review – P.A.C.2/2022](#)

⁶⁸ [Performance Measures 2021](#)

⁶⁹ [Submission – Interim Chief Executive – 11 October 2021, p.9](#)

⁷⁰ [Submission – Interim Chief Executive – 11 October 2021, pp.9-11](#)

⁷¹ [Transcript – Public Hearing with the Director General for Health and Community Services – 10 March 2022](#)

⁷² [Transcript – Public Hearing with the Director General for Health and Community Services – 10 March 2022](#)

⁷³ [COVID-19 Response: Spend Local Scheme – P.A.C.2/2021](#)

Specific concerns are highlighted in the report in relation to the guidelines and implementation of the support provided and how it was distributed. Not least of these have been provided by members of the agriculture industry, whose members appear to have been unable to access support despite significant financial loss. As a result of these concerns the PAC has made recommendations on clarity and access to appeals and applications for support.

Communication

At a time of crisis, the role played by Government's ability to communicate clear messages was vital. The PAC considered how communication was managed, how decisions were made and whether, from the evidence provided, they were successful in providing guidance and assurance. It recommended that the Communications Directorate commit to a participatory review with on-Island stakeholders to identify areas of improvement.

Procurement and Supply Chain Management

The Group Director for Commercial Services outlined that learnings were included in the 2022 Strategy, with her function's business continuity team undertaking lessons learned through the business continuity network. She noted that it was key "to involve Commercial Services earlier in the process" and to minimise any lack of understanding of the importance of execution within the response process.⁷⁴

This has been picked up in the working with the CPMO on reviewed Public Finance Manual processes and with Strategic Finance for new Business Case template development. The Group Director noted that working with Treasury & Exchequer during the pandemic made apparent the benefits of moving into that department.⁷⁵

Lessons Learnt

In conducting its review, the PAC was mindful that public sector was operating in fast-moving, challenging, and exceptional circumstances and that any investigation of the decision-making process must be seen in the context of the situation at the time. As reported in the media,⁷⁶ the PAC was, in the main, satisfied with Government's Response to Covid-19, however, it concluded there were lessons to be learned which will helpfully inform future improvements. To this end, it recommended that the Government outline how each of these lessons will be embedded into future policy and practice.

Emergency Responsiveness

The Chief Executive informed the PAC in her response of the 14 February 2022 that legislation was being designed to replace the Emergency Powers and Planning (Jersey) Law 1990⁷⁷. She noted that this work had been in development for several years and had been "somewhat slowed" by Brexit planning and the response to COVID-19 but confirmed that it was now "fully back in development."

The Jersey Resilience Forum has also been relaunched, and the PAC noted the publication of Version 1.0 of the Jersey Multi Agency Emergency Measures Plan Response Guide in May 2021,⁷⁸ which provides a summary of the responses, procedures, and responsibilities of the emergency services at the scenes of major incidents, and the support role offered by the

⁷⁴ [Submission - Group Director for Commercial Services – 4 March 2022, p.3](#)

⁷⁵ [Submission - Group Director for Commercial Services – 4 March 2022, p.8](#)

⁷⁶ [BBC news report on PAC Report](#)

⁷⁷ [Emergency Powers and Planning \(Jersey\) Law 1990](#)

⁷⁸ [Jersey Multi Agency Emergency Measures Plan Response Guide – May 2021](#)

Government of Jersey and other agencies. The Chief Executive further confirmed to the PAC that public health legislation would be updated, including emergency arrangements, with consultation planned with emergency arrangements.⁷⁹

In its report, the Committee made the following main recommendations:

- Replacing the 32-year-old Emergency Powers and Planning Law so it fully reflects the realities of ministerial governance for future crises
- Looking at the effectiveness of government emergency design-making bodies to identify improvements
- Providing staff at the General Hospital with the opportunity to take part in a survey and review to assess staff wellbeing and concerns arising from the pandemic
- Improving the clarity and legibility of guidance for future business support schemes to reduce overclaims
- A review of the approach to agriculture and other sectors excluded from financial and PPE support to determine how it should best be provided to local industries and organisations

The Committee made a further 17 recommendations and is expecting an Executive Response on 6 May 2022.

⁷⁹ [Submission – Chief Executive – 14 February 2022, p.9](#)

Appendix 5

Summary of Estate Management Reviews Undertaken by PAC 2018-2022

2018

When the former Comptroller and Auditor General (C&AG) published a [Report on Operational Land and Buildings](#) in June 2018, she identified that a key priority would be in establishing a comprehensive property strategy. The States of Jersey owns a vast array of buildings and property assets, worth over £1 billion. Some were utilised but others were lying empty with no agreed plans for future use.

2019

The PAC recommended, in its first report on [Estate Management](#) in February 2019, (which both the former Growth, Housing and Environment Director General and the former Chief Executive accepted⁸⁰) that a joined-up approach and written strategy which incorporates acquisition/disposal/utilisation/maintenance of the States property portfolio should be developed as a priority. The former PAC envisaged that an Estate Management Strategy would seek to establish which properties should be acquired for the purpose of an agreed service delivery, which properties should be sold or repurposed and which were earmarked for alternative uses.

2020

Given the assurance by the then Director General that an Estate Strategy would be published after approval by the Regeneration Steering Group (RSG) by the end of February 2020, the PAC had urged the Director General to prioritise this or to advise the Committee if there were to be any further delay. It held a private briefing on 20th January 2020, followed by a [public hearing](#) on 3rd February 2020, with the then Director General of GHE, the Acting Director of the Property Division, and the Principal Planning Officer of Strategic Policy, Planning and Performance. The PAC wanted to ensure that management of States-owned properties would be aligned to the consultation [document](#) for the new Island plan.

At that time the PAC heard assurances from the former GHE Director General and Property Department⁸¹ that the Corporate Asset Management Board (CAMB) was now functioning and would undertake a strategic overview of the acquisition, disposal, maintenance and use of all States-owned properties, and that the following issues would be soon resolved:

- the GHE departmental Target Operating Model (TOM) would be finalised shortly;
- the Estate Management Strategy would be made public by the end of February 2020;
- the Concerto database would be 'live' by March 2020; and
- the property audit for disability compliance was underway and should be ready by March 2020.

March 2020 – Covid-19

By the end of February 2020 (prior to the Government's measures to contain and deal with the Covid-19 pandemic), the PAC had published its Comments paper⁸², advising it would temporarily delay its review, primarily to allow time for the publication of the Estate

⁸⁰ The [Executive Response](#) to the PAC's Report was published in April 2019

⁸¹ PAC [public hearing](#) with Acting Director General GHE and Acting Director of Estates, 3rd February 2020

⁸² [PAC Comments 27 February 2020](#)

Management Strategy. It was therefore extremely disappointed to note that shortly after the hearing in February 2020, the departure of the (former) Director General from the GHE department was announced⁸³ but there was still no sign of the long-awaited estate management strategy.

Cognisant that from March 2020, the Covid-19 pandemic had necessitated the reallocation of resources, including officers from the GHE department to other areas, the PAC did not fully resume its Estate Management follow-up review until June 2020.

Date	Item	Comment	Status of Estate Management Strategy
21 June 2018	C&AG publishes review of Operational Lands and Buildings	Recommends that the development of a “comprehensive property strategy” is prioritised.	Recommends development
4 February 2019	PAC publishes report on Estate Management	Recommends creating “a joined-up approach and written strategy to improve building maintenance and utilisation.”	Recommends creation of a strategy
11 April 2019	Executive Response to PAC Report is published	Notes that work on the Estate Management Strategy is “set to begin on 25 March 2019”	Provision of starting date of Strategy development
20 January 2020	Private Briefing with Jersey Property Holdings	A draft of the Estate Management Strategy is sighted	PAC Sights draft Strategy
27 February 2020	PAC publishes a comments paper on Estate Management	Confirms that an Estate Strategy should be published “by the end of February 2020”	Published Strategy promised by end of February
29 June 2020	Public Hearing with the Director General for Growth, Housing and Environment and the Director of Jersey Property Holdings	Confirms a delay to the Strategy, with “final ironing out” to take place “in the next month” before being sent to CoM	Strategy delayed; completion expected by August 2020
27 July 2020	Quarterly Public Hearing with the Chief Executive	Confirms that the Strategy will not be published until the autumn to give time to develop a “user-friendly” version. Claims that Estate Management Strategy seen in January was in fact “about a corporate property framework”.	Further delay, Autumn target now set. Rebrands Estate Management Strategy seen in January as a Corporate Property Framework.

Summary Table 2018-July 2020

⁸³ <https://www.gov.je/news/2020/pages/ChiefExecutiveStatement.aspx>

June 2020

The PAC held a private briefing on 1st June 2020 with the new Acting Director General GHE and the Interim Director of Estates, followed by a public hearing with them on 29th June 2020.⁸⁴ When the PAC pressed the Acting Director General on the delay of a Strategy, he agreed that it was due to both a capability and a capacity issue.⁸⁵ He blamed the lack of capacity to manage the very large estate, and whilst stating that there were capable people within the department, there were not enough of them. He told the Committee, “*We need to fully assess what we need to deliver the new strategy and get in place those people*”. He agreed, that in the absence of an estate management strategy, it was difficult to reassess the viability and deliverability of estate projects needed by the whole of the public sector and reprioritise them accordingly.

July 2020

At its Quarterly Hearing on 27th July 2020⁸⁶, the Chair of the PAC asked the (former) Chief Executive about the status of the estate management strategy and he responded:

“We do have an estates management strategy that has been prepared that provides a strategic framework for our estate but ... we are doing 2 things. One is we are making some adjustments to take account of COVID-19 and the second is the document is quite a difficult document in the sense it is very technical, it is aimed at professional property people and we needed to adjust its contents, style and language to be more user friendly and readable for the general public in order that those people who were interested in the matter but were more of a lay person could understand what the strategy and framework was seeking to do. We have been doing that and the review of all of those documents and the changes that we are making will then come back through to the Council of Ministers and your good selves for you to see.”⁸⁷

When asked when the strategy had been made available to the PAC, the former Chief Executive confirmed that he was talking about the draft Estate Strategy seen on January 20th in draft form and on a confidential basis (he also confirmed this by email on 5th August 2020) and advised that at that briefing:

“... the former Director General and colleagues came to talk about the framework and the strategy which was being finalised at the time. That work, if you remember, was about a corporate property framework which is what, in effect, I think is where the confusion about estate management strategy is. ... That framework was in effect drafted in 2019 but for the reasons I have just rehearsed is yet to come back in its final form for you to see alongside the Council of Ministers as I just referenced.”

He advised that the ‘construction of a plain English version’ of the strategy would be imminent and that he was expecting it in the Autumn. However, he also floated the idea that any estate management strategy may include partnering with the States of Jersey Development Company, a concept that had not been raised before.

⁸⁴ [PAC Public Hearing with Acting Director General, Growth, Housing and Environment and Acting Director of Estates, 29th June 2020](#)

⁸⁵ [PAC Public Hearing with Acting Director General, Growth, Housing and Environment and Acting Director of Estates, 29th June 2020](#)

⁸⁶ [PAC Quarterly Public Hearing with Chief Executive, 27th July 2020](#)

⁸⁷ [PAC Quarterly Public Hearing with Chief Executive, 27th July 2020](#)

October 2020

In a letter to the PAC dated 16th October 2020, responding to several queries on outstanding issues, the PAC received the following reply from the (former) Chief Executive:

Q: Given the continued lack of an Estate Management Strategy and the sudden changes to the Estate Strategy you outlined in your previous public hearing (which the PAC did not receive prior warning of) do you believe your commitment to providing plans on operational as well as strategic matters has been a success?

A: The Government's planned approach for property matters via the Estates Strategy is to provide a corporate management service to manage, maintain and develop the public estate – in line with the principles of the One Government initiative. This will enable a consistent and informed asset management service to be delivered and the provision of a fit-for-purpose property portfolio function to allow the Government to meet its strategic objectives. I can advise the Public Accounts Committee there have not been any sudden changes to the strategy but that the process has evolved as more information has been available from all departments. This comprehensive information gathering will in turn help to inform the future organisational structure necessary to ensure that the team who will implement the strategy have the right skills and objectives.

The PAC were perplexed by this answer which seemed to imply that the estates strategy was not at all imminent, but rather would be considered in a different context to that previously envisaged by the DG of GHE, the Chief Executive and the Director of Estates.

December 2020

By December 2020, the PAC was well aware that the Covid-19 pandemic had had a significant impact on progress in some areas of property and asset management. However, it considered that a follow-up review remained of vital importance and wanted to ascertain what work had been done to produce a comprehensive property strategy linked to corporate objectives, maintaining deteriorating buildings and considering sales of non-necessary buildings/land in line with the [Common Strategic Policy](#) and [Government Plan](#).

In its [Legacy Report 2018-2020](#) (published 1 December 2020), the former PAC had recommended strongly to its successor Committee under the Chairmanship of Deputy Inna Gardiner, that these outstanding matters be followed up without delay. The newly formed PAC presented further [comments](#) to the States Assembly on these matters on 23 December 2020, including key issues to be addressed in its follow up report. It issued updated Terms of Reference for a Follow Up Review:

Updated Terms of Reference for Follow-Up Review

1. To assess the progress on establishing a Corporate Asset Management Group by the Government as recommended by the Comptroller and Auditor General's (C&AG) [Report on Operational Land and Buildings](#) in June 2018, and the subsequent PAC [report](#) on Estate Management in February 2019.
2. To assess the progress on overall arrangements of the Government's strategic property function since it has been restructured under the OneGov arrangements and has funding approved in the [Government Plan](#).
3. To assess the progress on developing a comprehensive property strategy linked to corporate objectives, maintain deteriorating buildings and considering sales of non-

necessary buildings/land in line with the [Common Strategic Policy](#) and [Government Plan](#)).

4. To assess the progress on developing a comprehensive asset management system for all States property assets.
5. To assess the progress on consulting and engaging with stakeholders including plans to develop a robust process for consultation with community and stakeholder groups as part of all property proposals (in line with the recommendations of the PAC in its [report](#) of Estate Management in February 2019).

The PAC remained committed, as a matter of urgency, to the follow up review and to holding Government officials to account for the delivery of a comprehensive Estate Management Strategy.

January 2021

The Committee requested a briefing from senior officers in early January 2021 on the Strategy presented to the Council of Ministers on 9th December 2020. This was the start of the next phase of a thorough, publicly involved Review with a number of public hearings and published written submissions gathered through targeted requests for information and answers to questions. The PAC questioned all departments on their views of land and property management in their department and pressed for a joined-up approach to property maintenance.

October 2021

The Committee also sought further evidence and information from relevant senior public sector officials, public land and building users, States owned entities and arm's length organisations throughout 2021. It presented its final comprehensive report⁸⁸ on 15 October 2021, with updates on progress provided in between.

December 2021

In December 2021, the PAC received an Executive Response⁸⁹ to its Follow Up report and was disappointed to note that of its 28 recommendations, seven were only 'partly accepted' and four were 'rejected' outright. Furthermore, none of the 'accepted' or 'partly accepted' or 'partially accepted' recommendations had been assigned to a named responsible officer. Given that a central theme running through the PAC's report and giving rise to several recommendations, was that there was a lack of clarity around key roles and responsibilities with no recognisable 'driver' to progress Estate matters, the Committee was particularly disappointed at this oversight by the Government.

The Committee also considered that some recommendations which had been accepted either in part or in full warranted further explanation as to their implementation and/or dates for completion than provided by the Executive Response.

The PAC sought clarification from the Government via a [Comments](#) paper published on 16 December 2021 and by letter to the Director General of the Infrastructure, Housing and Environment Department (IHE) on whether there was a distinction between the terms 'partially

⁸⁸ P.A.C.3/2021 [Estate Management \(Follow-Up\)](#)

⁸⁹ [Executive Response](#), 1 December 2021

accepted' and 'partly accepted' as stated in the Executive Response. It also wanted to know why the 'rejected' recommendations had not been accepted, and what alternative arrangements for improving Estate Management were to be put in their place.

The PAC was not satisfied with the brevity and lack of detail in the response and sought further details by March 2022, including:

- terms of reference for the Corporate Asset Management Board
- a 'State of the Estate' Report
- a SOJDC-commissioned report, looking into the relationship between it and Jersey Property Holdings
- evidence of an independent review into the purpose and aims of SOJDC

January- May 2022

The PAC held a Quarterly public hearing⁹⁰ with the interim Chief Officer on his final day in office on 31 January 2022. He advised that the Government did have a clearer plan and a clearer sense of direction, and that in Jersey Property Holdings, they were now starting to assemble the capacity and expertise that was needed to execute it. He agreed there should be a more strategic approach to development and that he would discuss that with the incoming Chief Executive.

On 7 April 2022, the PAC held a [public hearing](#) with the Director General, Infrastructure, Housing and Environment, to find out, amongst other things, how the implementation of its report's recommendations were progressing and which deadlines had not been met:

Director General, Infrastructure, Housing and Environment:

I can say there are actions going on for many of the recommendations but many of them are probably not going to meet the quarter 1 of 2022 timeline ... I have not gone through each one but what I can say is there is certainly a number of these recommendations that will slip into quarter 2 and potentially into later this year, into quarter 3.⁹¹

When reminded that the deadlines to implement the recommendations had been set by the Government and not the PAC, the Director General agreed he had been over-optimistic and that, "*time slips away from us or other priorities appear*". He advised that the terms of reference for the Corporate Asset Management Board had been finalised and would be with the PAC by 'the next week or so'. However, the 'State of the Estate' Report promised by Quarter 1 2022, was still being worked on and would be completed, "*this year, by the summer ideally*", although his initial conclusions about the States Estate were that it was valuable, 'safe', and under-invested.⁹² Regarding the SOJDC-commissioned report, the Director General stated that it had not received 'political sign off' but that it would be with the PAC within two weeks.

⁹⁰ [PAC public hearing quarterly with interim Chief Executive 31 January 2022](#)

⁹¹ [PAC public hearing with DG IHE 7 April 2022](#)

⁹² [PAC public hearing with DG IHE 7 April 2022](#)

Summary Table of Estate Management progress November 2020-May 2022

Date	Item	Comment	Status of Estate Management Strategy
20 November 2020	Government Plan Review Panel Public Hearing with the Chief Minister	Confirms that an Estate Strategy is “quite literally a very few weeks away”	Estate Management Strategy Imminent in coming weeks
7 December 2020	Quarterly Hearing with the Chief Executive	Confirms that the Estate Management Strategy “goes to the Council of Ministers Wednesday 9 December”	Estate Management Strategy ‘Imminent in coming days’
9 December 2020	Estate Strategy		Presented to Council of Ministers
30 March 2021	R.52/2021 Island Public Estate Strategy 2021-35		Presented to States Assembly
15 October 2021	P.A.C.3/2021 Estate Management (Follow-Up)		Presented to States Assembly
1 December 2021	Executive Response to PAC Follow Up Report		Presented to States Assembly
16 December 2021	PAC Comments on Executive Response		Presented to States Assembly
31 January 2022	(final) Quarterly Hearing with Interim Chief Executive	CEO: ‘We do have a clearer plan and sense of direction, and you have heard that in Jersey Property Holdings we are now starting to assemble the capacity and expertise that we need to execute it.’	
7 April 2022	Public hearing with Director General IHE	ToR for CAMB had been finalised and would be with the PAC by ‘the next week or so’. ‘State of the Estate’ Report SOJDC-commissioned report, “with the PAC within two weeks”	ToR CAMB ready by 21 April 2022 TBC Q3 2022 TBC 21 April 2022

Appendix 6

Internal Audit Protocol

Protocol between the Chief Internal Auditor and Public Accounts Committee - October 2021

Introduction

The objective of this protocol is to clarify the working relationship between the Chief Internal Auditor (CIA) and the Chair of the Public Accounts Committee (PAC) in terms of the sharing of internal audit findings. The protocol recognises both the constitutional position of the PAC as defined by Standing Orders¹ and both the statutory and professional auditing standards of the CIA as defined in the Public Finance (Jersey) Law 2019², Public Finance Manual³.

Both the PAC and CIA have objectives which relate to the effective use of Public Funds. It is recognised that there will be circumstances where the work of Internal Audit would provide useful insight and benefit the work of the PAC, in terms of better understanding the outcomes and recommendations of internal audit.

This protocol is agreed with the Chair of PAC, Chief Executive, the Treasurer of the States and the Chief Internal Auditor and has been established to supplement the Standing Order reflecting the statutory role of the CIA.

Protocol for Sharing Internal Audit Findings with the PAC

General Principles

- The CIA will provide information to PAC except where the provision of information is precluded by law or by Internal Auditing Professional Standards or it is mutually agreed by PAC and the CIA that the provision of information would not be in the interests of the SoJ.
- In requesting information from the CIA there is mutual respect of the constitutional position of the PAC and the statutory and professional position of the CIA.
- The CIA (or delegated person) should endeavour to reply to all requests from PAC within 5 working days.
- All communication between the PAC and CIA should be professional and respectful.
- All requests can be supplemented with a private meeting with the Chair of the PAC and/or members of PAC if required.

Assurance Audits

- An assurance audit is to provide assurance on key systems and controls in respect to a policy, processes, procedures, or controls. These may be annual audits such as Social Security benefits or rotation audits such as HR policies.
- When requested, the CIA will normally provide PAC with a summary of key matters arising from the audit in question including key recommendations, exceptions of non-compliance and the audit risk rating.

Advisory Audits

- An advisory audit is when a department or officer seeks advice in respect to a project, policy, or programme to provide real time assurance and improvements pre go live. An advisory audit may also extend to providing advice on specific matters or improvements in an area that the executive or management have identified.
- PAC and the CIA recognise the value in officers being able to have a confidential and creditable route for dealing with often sensitive matters; and the ability to seek such assurance or advice on emerging issues on a timely basis, so the risk could be mitigated or reduced.
- The CIA will normally provide to PAC an executive summary of the advisory audit, including recommended improvements at a corporate level.

Investigations

- An investigation is when Internal Audit review an internal serious concern that has been made or support an external concern that has been raised which may involve the Police such as fraud or safeguarding.
- After the completion of any associated HR processes or legal proceedings; the CIA will normally provide, upon the finalisation of the investigation, a summary in respect of controls or governance weaknesses identified at a corporate level to PAC.

Use of information

¹ [Standing Orders of the States of Jersey \(jerseylaw.je\)](http://jerseylaw.je)

² [Public Finances \(Jersey\) Law 2019 \(jerseylaw.je\)](http://jerseylaw.je)

³ [Public Finances Manual \(gov.je\)](http://gov.je)

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- Notwithstanding the need for GDPR compliance, PAC will take account of the confidential nature of CIA reports where appropriate; and will consult with the CIA on a case-by-case basis, in advance of quoting or releasing extracts from CIA reports.
 - In certain circumstances the PAC may choose to obtain the advice of the Attorney General or Solicitor General in this respect.

Agreement

This protocol is agreed by the Chair of the PAC, the Chief Executive, the Treasurer, and the Chief Internal Auditor.

15 October 2021

Appendix 7

Performance of the PAC

The Public Accounts Committee (PAC) agreed to consider the study and measurement of its annual performance.

To undertake this, a table was assembled to outline Key Performances that the PAC is expected to maintain throughout its operation, and how compliant the PAC has been regarding each item.

	Not Compliant.	Rarely Compliant.	Mostly Compliant.	Fully Compliant.
Administration of the PAC				
1. The PAC has formally agreed and regularly updated its work programme for the year, and this programme is informed and guided by the work of the C&AG.				/
2. The PAC has continued to operate independently of government and has undertaken its work through a non-partisan, non-prejudicial and evidence-based approach, with the collective understanding of its members that its focus is on the administration, and not the merits, of policy.			/ (to undertake quarterly updates with Chief of Staff) – add to agenda	
3. The PAC is aware of all conflicts of interest that members of the PAC may possess, and these have been declared and included in published minutes.				/
4. The PAC has been continuously supported by at minimum one Committee and Panel Officer and one Research and Project Officer.	/			
Relationship with the C&AG and JAO				
5. The PAC has maintained its close working relationship with the C&AG and JAO, including the presence of the C&AG/Deputy C&AG at every meeting of the PAC, and has been continuously updated on her Audit Plan.				/
6. The PAC has presented every report published by the C&AG to the States Assembly and has obtained an Executive Response to each report from relevant officers within the States of Jersey.				/
7. The PAC has published Comments Papers on selected				/

Executive Responses to C&AG Reports.				
8. The PAC, with particular respect to its Chair, has undertaken all required functions regarding the administration and maintenance of the JAO, including the appointment of Board Members.				/
Awareness of Government Activity				
9. Throughout the year, the PAC has been briefed by key officers within the States of Jersey, including Director Generals, the Chief Internal Auditor, Chief of Staff and the Treasurer of the States, and is vigilant of the use of funds and application of resources such as the Recommendations Tracker.			/	
10. The PAC has held a full series of Quarterly Hearings with the Chief Executive.				/
Assessment of the Use of Public Funds				
11. The PAC has undertaken reviews in accordance with its remit as outlined in Standing Orders and has published reports that include comprehensive Findings and Recommendations to improve the Government of Jersey's use of public funds.				/
12. The PAC has successfully reviewed and reported on the States Annual Report and Accounts for the prior year.				/
13. Where possible, the PAC has published the evidence that it has received and has undertaken public hearings with relevant witnesses to inform its reviews.				/
14. The PAC has actively promoted; through public hearings, letters, the recommendations tracker and other resources, positive responses from the Government of Jersey to enable and enact the recommendations provided by the PAC and C&AG and held relevant bodies to account in these enactments.			/ (to undertake quarterly updates with Chief of Staff)	
External Outreach				
15. The PAC has encouraged public involvement and media coverage through the appointment of lay members, public hearings,			/ (to consider means of	

and use of traditional and social media outlets.			expanding this function in future reviews)	
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This table has been developed following a literature review of the reports and documentation that are publicly available on the performance of Public Accounts Committees, with particular reference given to the work undertaken by the [Commonwealth Association of Public Accounts Committees](#) (CAPAC) and resources within its online members library, and the [Canadian Audit and Accountability Foundation](#).

Particular consideration has been given to the use of *good* practice over *best* practice, owing to the various ways that institutional, structural, and cultural practices may influence approaches to improving a PAC's performance, and is therefore why questions regarding compliance have been favoured over the use of numerical values.

The performance table itself consolidates key themes from the PAC's annual work programme, its Standing Orders, and relevant/common themes from the literature review. The table thereby comprises of the following areas:

- Administration of the PAC;
- Relationship with the Comptroller and Auditor General (C&AG) and Jersey Audit Office (JAO);
- Awareness of Government Activity;
- Assessment of the Use of Public Funds; and
- External Outreach.

The trends identified were:

Positive outcomes

- Improved communication and inter-personal relationships
- Agreed workload, time-management, and delegation
- Clarity around expectations, including shortening and simplifying question plans
- Confidence in questioning senior officers
- Improved performance through goal setting, preparation, planning and prioritising
- Improved decision-making
- Follow the system: objective, strategy, outcomes
- Focussing on wanted outcomes
- Agreeing objectives for each area of the question plan
- Opportunity to consider the scope of questions
- Chair asking for comments from quieter members for their ideas

Ways to improve

- Fact gathering ahead of questioning so less having to 'second guess' some information
- Familiarising members with 'Teams' platform and virtual hearing formats, leading to improved protocol for taking turns to speak.
- Having time to read / access to the question plan prior to the session so less time spent at start reading rather than participating

- Shortening hearings and meetings
- Simplify lines of questioning
- Spend members' time together on high level topics and leave detailed wording to officer(s)
- Identify areas that could become written questions
- Staying on target / focus areas
- Need for primers/overriding focus on objectives/focus on 'strategy'/approach
- Set overall timeline at start to ensure all areas covered adequately
- Keep asking 'what do we need more evidence of – and why?'
- Consider the 'so what' factor, that is to consider what are the desired outcomes for the public when the PAC undertakes any review and when questioning Government officers.

References:

Self-Reflected Principles and Benchmarks (Commonwealth Association of Public Accounts Committees)

The Commonwealth Association of Public Accounts Committees has developed a series of principles and benchmarks for Public Accounts Committee's from across the Commonwealth to assess themselves by and understand how they can improve.

These benchmarks are outlined in the [Commonwealth Association of Public Accounts Committees Handbook](#) (published August 2020), and expanded upon in the report "[Self-reflections from Public Accounts Committees, Two Years on](#)" (published March 2021), which saw 52 Public Accounts Committees and equivalents from across the Commonwealth undertake self-reflection exercises between 2018 and the beginning of 2020.

Each principle/benchmark requires assessors to give consideration of each PAC's compliance, and whether there it can be expected to improve:

	No plans to be Compliant	Rarely Compliant	Plans to be Compliant	Mostly Compliant	Fully Compliant
1. A PAC should operate independently of government. PACs should have the power to select issues without government direction. The PAC's independence should be outlined clearly through the provisions of the Standing Orders.					
2. PACs should have an adequate budget to cover their personnel and other operational costs, training, and capacity building costs, as well as costs associated with hearings, publication of reports and sourcing external advice.					
3. A PAC needs non-partisan and skilled support staff. At a minimum, a PAC should have a Clerk and research staff.					
4. A PAC should encourage public involvement and media coverage. Committee hearings should be open to the media and the interested public, and any exceptions from this rule need to be reasonably justified.					
5. PAC members should have a common understanding and articulation of the PAC's mandate, roles, and powers. Members should have a good understanding of how PAC powers should be applied.					
6. A PAC should have the power to summon persons, papers and records, and this power shall extend to witnesses and evidence from the executive branch, including officials.					
7. A PAC should have the power to summon persons, papers and records, and this power shall extend to witnesses and evidence from the executive branch, including officials.					
8. PACs should produce a summary report of its overall findings and the extent to which its recommendations have					

been implemented that should lead to a debate in parliament.					
9. PACs need to ensure that there are robust arrangements in place to follow up their recommendations, including timelines. Such follow up may be carried out by the Supreme Audit Institution (SAI) and/or the Ministry of Finance/entities concerned. However, where the PAC finds that government bodies have been slow in implementing recommendations then the senior officials of these bodies should be summoned to appear before the Committee to explain themselves.					
The Supreme Audit Institution's independence should be firmly rooted in the Constitution or equivalent legislation which should spell out clearly the extend of its independence and powers. PACs should work to safeguard the independence of SAIs and ensure that they have the resources they need to carry out their statutory mandate.					

Accountability in Action: Good Practices for Effective Public Accounts Committees (Canadian Audit and Accountability Function)

In 2017, the Canadian Audit and Accountability Foundation, a not-for-profit organisation that supports public sector auditors and elected officials, including the Office of the Auditor General of Canada and the provincial and territorial Auditors General, published a [report on improving the effectiveness of PACs](#). The work of the Function includes supporting PAC's for the legislative assemblies or provinces with a population of as low as 160,000 (Prince Edward Island), and municipal audit offices.

The guide includes recommendations on good practices and how to improve and/or maintain them, and provides the following table on Good Practices and Indicators to Measure Them ([p.7](#)):

Good Practice The PAC:	Indicators
Foundational Inputs	
1. Has legally enshrined powers	<ul style="list-style-type: none"> The PAC's powers are described in, for example, the constitution, an act, or the standing orders. The PAC has explicit written terms of reference and/or mandate. Audit reports are automatically referred to the PAC. There is a requirement that committee composition reflect party representation in the legislature. The PAC's power to convene its own meetings is enshrined in legislation. The PAC has legal authority to call meetings when the legislature is not in session. The PAC has legal authority to call meetings when the legislature is prorogued. The PAC can subpoena witnesses if they refuse to appear and call for the production of documents.
2. Is free from government interference.	<ul style="list-style-type: none"> The PAC can select topics for hearings and meetings without interference from the government. The PAC has access to credible, reliable, and appropriate information from government departments and agencies. The PAC can call the appropriate witnesses.
3. Has an established method to communicate with stakeholders.	<ul style="list-style-type: none"> The PAC has a communications plan that includes legislators, witnesses, the public, and other relevant stakeholders. The PAC communicates directly with the media (through briefings and/or news releases). The PAC's work is published and made available online (through meeting minutes, verbatim transcripts, reports, and recommendations.). The PAC meets with and understands the role of the legislative auditor, Comptroller General, Treasury Board, and other relevant players.
4. Has appropriate staff support.	<ul style="list-style-type: none"> The PAC has a committee clerk with sufficient time to perform necessary administrative and procedural duties. The PAC has a researcher or analyst to support its activities. PAC members receive impartial briefings (including suggested questions) to help them prepare for hearings. The PAC has assistance to draft and follow up on reports.

	<ul style="list-style-type: none"> The PAC has a suitable meeting place with appropriate recording facilities and adequate seating for PAC members, staff, media, and the public. The PAC has the budget and power to hire experts (if required).
5. Has an established process to ensure continuity of work.	<ul style="list-style-type: none"> PAC members are appointed for the life of a legislative session. Member turnover and substitution are discouraged, whenever possible. Continuity of work is maintained through stable resources (such as long-serving committee clerks and researchers, and/or a "legacy" report").
6. Plans its work.	<ul style="list-style-type: none"> A steering or sub-committee is used to assist with planning. The PAC has a clear, preferably fixed, meeting schedule and adheres to it. Each meeting has an agenda that is prepared and published/circulated in advance. PAC members establish and adhere to clear meeting objectives. The PAC members/steering committee (or staff) meet, in camera, with the legislative auditor (or staff) prior to a hearing. The PAC requests that the legislative auditor provide information on planned tabling dates.
7. Provides members with training.	<ul style="list-style-type: none"> PAC members are provided with detailed orientation and training materials and/or workshops. The PAC has access to training from an external body, such as the Canadian Audit & Accountability Function, or other independent organisations*.
8. Has a positive relationship with the legislative auditor.	<ul style="list-style-type: none"> The PAC and legislative auditor meet regularly to discuss priorities. PAC meetings and hearings on the legislative auditor's reports are held as soon as possible after their release. The legislative auditor is invited to be present as a witness and/or as an advisor at PAC hearings. The PAC plays a role in addressing concerns regarding the mandate, resources, access to information, and independence of the legislative auditor. The PAC adopts, supports, endorses, amends or rejects the auditor's recommendations.
9. Is committed to cross-party collaboration.	<ul style="list-style-type: none"> The PAC focuses on the administration, not the merits, of policy. Ministers do not sit as PAC members. The PAC Chair is from the official opposition. The PAC finds consensus or unanimity in its decision. The PAC focuses on its ability to strengthen administration or public spending.
10. Has constructive engagement with witnesses.	<ul style="list-style-type: none"> The PAC rarely, if ever, calls ministers as witnesses. The typical audited organisation witness is a senior public servant (such as the deputy minister [Director General] or accounting officer). The PAC communicates its expectations to witnesses. PAC members encourage government officials to be forthcoming with information when they appear at a PAC hearing.
11. Has members who understand their unique responsibilities.	<ul style="list-style-type: none"> All PAC members attend meetings and hearings regularly. All PAC members are encouraged to, and do, participate in meetings and hearings. PAC members (or staff) seek to understand good practises from other jurisdictions. PAC members prepare in advance for hearings. PAC members ask questions that help them understand the root causes of issues identified in audit reports. Members focus questions on matters stemming from or pertaining to the audit being studied. The PAC Chair and Vice-Chair(s) have legislative experience and/or the ability to lead.
Outputs	
12. Holds public hearings.	<ul style="list-style-type: none"> The PAC holds hearings on the legislative auditor's reports. The PAC utilises audit findings in its hearings, when applicable. The PAC makes hearings open to the public and the media. The PAC makes hearings open to the public and the media. The PAC makes transcripts or recordings publicly available.
13. Issues regular reports.	<ul style="list-style-type: none"> The PAC releases substantive reports on hearings that include: <ul style="list-style-type: none"> Details on audit findings and recommendation; Departmental actions to address recommendations; and Any applicable follow-up the committee has planned. Substantive reports include PAC recommendations that supplement the legislative auditor's recommendations. The PAC releases a summary report that details the committee's activities at least once a year. The PAC tables these reports in the legislature.

	<ul style="list-style-type: none"> The PAC reports request a government response within a specific timeline, when applicable.
14. Follows up on the implementation of recommendations.	<ul style="list-style-type: none"> The PAC has established follow-up procedure in place to keep members informed about what actions have or have not been taken. The PAC requests and reviews detailed action plans from departments. The PAC requests and examines status updates from departments. The PAC holds follow-up hearings to focus on the legislative auditor and/or PAC recommendations, when necessary. The PAC and auditor work together to follow up on recommendations.
15. Examines its performance and impact.	<ul style="list-style-type: none"> The PAC has a means to regularly review and assess its effectiveness and impact. The PAC regularly reviews and assesses its work. The PAC has a plan to maintain and/or improve its effectiveness.

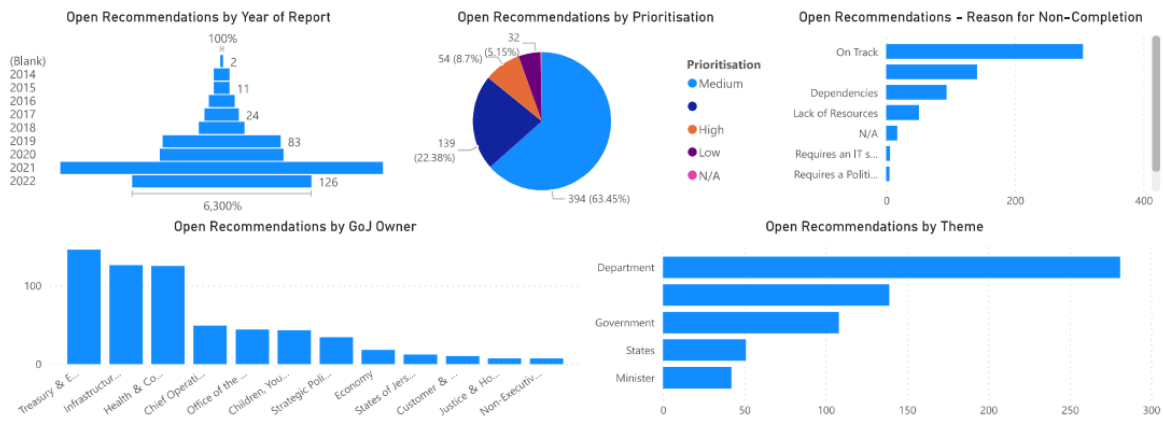
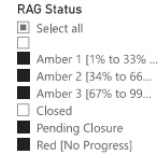
*This is facilitated by the Commonwealth Association of Public Accounts Committees and the wider Commonwealth Parliamentary Association.

Appendix 8

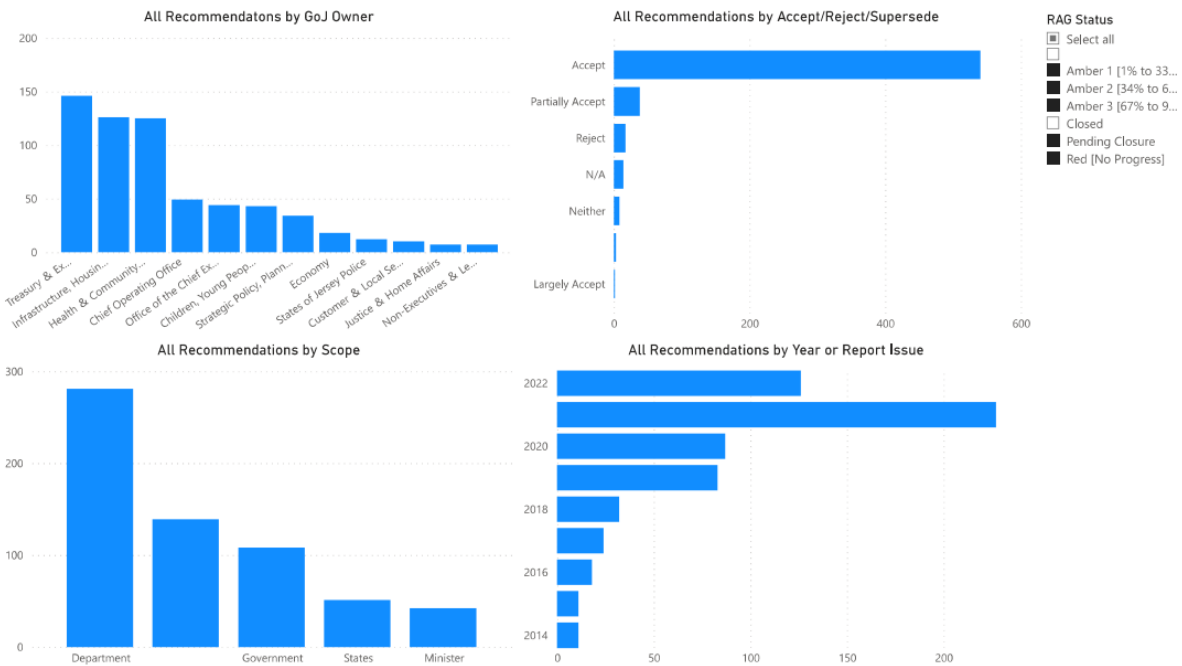
Recommendations Trackers

Open Recommendations (14 April 2022)

Scope	Amber 1 [1% to 33% Complete]	Amber 2 [34% to 66% Complete]	Amber 3 [67% to 99% Complete]	Pending Closure	Red [No Progress]	Total
Department	18	1	4	47		69
Government	138	45	72	26		281
Minister	36	38	26	7	1	108
States	36	2	3	1		42
States	7	27	9	7	1	51
Total	235	113	114	88	71	621



All Recommendations by Government of Jersey 'Owner' (1 April 2022)



Recommendations Tracker - further breakdowns (April 2022)

By RAG Status		
Red	7	2.40%
Amber 1	146	50.70%
Amber 2	66	22.90%
Amber 3	67	23.30%
Pending Closure	2	0.70%
	288	

By Reason for Non-Completion	
On Track	133
Dependencies	64
Lack of Resources	38
N/A	5
Requires an IT solution	4
Needs ELT discussion	2
Requires a Political decision	1
(blank)	41
	288

By Maturity						
Year	Red	Amber 1	Amber 2	Amber 3	Pending Closure	Total
2014		2		9		11
2015		3	2	3		8
2016		2	4	5	1	12
2017		12	8	4		24
2018		7	5	2		14
2019		11	11	8		30
2020		19	18	11		48
2021	7	59	16	22	1	105
2022		31	2	3		36
	7	146	66	67	2	288

By Department						
	Red	Amber 1	Amber 2	Amber 3	Pending Closure	Total
IHE		27	13	5		45
T&E	4	46	23	24		97
SPPP	1	26	4	5		36
HCS		27	9	11		47
CLS	2	1	2	4		9
SoJP			1			1
CYPES			2	3		5
Non-Min		1	4	1		6
OCE		10	3	3		16
Econ		4				4
COO		4	5	11	2	22
	7	146	66	67	2	288

Total Recommendations

By Report	Total Recs	Closed	Amber 1	Amber 2	Amber 3	Pending Closure	Recommendation	Red	(blank)
Management Information in Education (Follow-Up)	1	1							
(Follow up) Review of Estate Management 2021	28	6	20	1	1				
Annual Reporting (R.171/2021)	4		4						
Annual Reporting (R.171/2021)	1		1						
Anti-Corruption Arrangements	26	14	5	5	2				
Arm's Length Organisations - Visit Jersey	32	31	1						
Arm's Length Organisations	15	7	3	4	1				
Arrangements for Freedom of Information	4	4							
Arrangements for Freedom of Information - Follow Up	1	1							
Community and Social Services for Adults and Older Adults - Follow-up	3	1		1	1				
COVID-19 Related Emergency Support Scheme	2	2							
Decision Making - Selecting a Site for the Future Hospital	20	18		1	1				
eGovernment	21	20			1				
Financial Directions	13	13							
Financial Management and Internal Control	33	30	1	2					
Follow up of the Utilisation of Compromise Agreements	1				1				
Follow up of the Utilisation of Compromise Agreements	9	8					1		
Freedom of Information	5	2		1	2				
Freedom of Information - Follow Up	1		1						
Governance Arrangements for Health and Social Care (Follow Up)	18	2	11	4	1				
Governance for Health and Social Care	22	21	1						
Governance of the States of Jersey Pension Schemes	5	4	1						
Governance of the States of Jersey Police	14	13		1					
Government Support to Business During the Covid-19 Pandemic - Co-Funded Payroll Scheme	1		1						
Government Support to Businesses During the Covid-19 Pandemic - Co-Funded Payroll	1	1							
Government Support to Businesses During the Covid-19 Pandemic - Co-Funded Payroll Scheme	2							2	
Government Support to Businesses During the Covid-19 Pandemic - Co-Funded Payroll Scheme	1				1				
Government Support to Businesses During the Covid-19 Pandemic - Other Schemes	2		2						
Government Support to Businesses During the Covid-19 Pandemic - Other Schemes	7	1	3					3	
Government Support to Businesses During the Covid-19 Pandemic- Co-Funded Payroll Scheme	1							1	
Government Support to Businesses During the Covid-19 Pandemic- Co-Funded Payroll Scheme	1						1		
Grants and Subsidies	17	11	3	3					
Handling and Learning From Complaints	19	13		2	3		1		
Housing Repairs and Maintenance	12	12							
Housing Repairs and Maintenance: Follow-up	2	1		1					
ICT Cloud Implementation	16	13		1	1	1			
Information Security: Summary Report	3	3							
Insurance	15	4	8	2			1		
Internal Audit - Follow up	3	3							
Jersey Innovation Fund	6	6							
Management Information in Education	12	12							
Management Information in Education (Follow-Up)	12	7		2	3				

Management of Healthcare Response	20	5	6	4	5				
Non-Ministerial Departments	16	7	3	5	1				
Operational Land and Buildings	25	16	5	2	2				
Overall Management of Public Finances during Covid-19 Pandemic	5	2	1	1	1				
PAC 1/2015 - Andium Homes – Repairs and Maintenance	4	4							
PAC 1/2016 - Financial Management	16	13	1	2					
PAC 1/2017 - Review of eGov	7	7							
PAC 1/2018 - Review of eGov - Follow-Up Report	5	5							
PAC 1/2019 - Review of Estate Management	5	4			1				
PAC 1/2020 Recurring Themes: Financial Management	10	7	1	1	1				
PAC 2/2015 - Financial Directions	9	9							
PAC 2/2016 - Travel and Accommodation Expenses Review	12	11					1		
PAC 2/2017 - Review of Police Station HQ	3	3							
PAC 2/2018 - Reporting of Abortive Costs	7	7							
PAC 2/2019 - Organisational Culture and Corporate Learning	8	8							
PAC 3/2015 - The Public Sector Reform Programme	5	5							
PAC 3/2016 - Fuel Farm Lease Renewal	6	4	1	1					
PAC 3/2018 - Review of the Jersey Innovation Fund	4	2		2					
PAC 3/2019 Recurring Themes: Decision Making	6	6							
PAC Review of the States Annual Report and Accounts	21	12	2		7				
Private Patient Income	21	15	2	1	2		1		
Private Patient Income: Health and Social Services Department Follow-up	8		6		2				
Private Patient Income: Health and Social Services Department Follow-up	5	5							
Procurement and Supply Chain Management During the Covid-19 Pandemic (R.75/2021):Executive Response	8	4	2		2				
Procurement Follow Up	8	8							
Remuneration of Board Members R.132/2019	9	3	5		1				
Review of Annual Reporting (R:86/2020): Executive Response	11	1	8	1	1				
Review of Community and Social Services	15	12	1	1	1				
Review of Estate Management	1		1						
Review of Financial Management Part 1	36	36							
Review of Financial Management Part 2	12	12							
Review of Internal Audit	12	12							
Review of Procurement	26	24	1		1				
Risk Management	18	18							
Role and Operation of the States Employment Board	21	19		2					
States as a Shareholder - JerseyTelecom	11	4			7				
States Employment Board - Follow Up: Employment of the Former Chief Executive	11	7			3			1	
States of Jersey Development Company (R.56/2020)	23	19	1		3				
The States as Shareholder - Follow-up	6	1	1		4				
Tracking Comptroller and Auditor General Recommendations	9		6	2	1				
Use and Operation of Citizens' Panels, Assemblies and Juries in Jersey	28	2	25						1
Use of Consultants - R.107/2016	15	13			1	1			
Use of Enforcement Powers	14	3	1	10					
Use of Management Information in the Health and Social Services Department - Operating Theatres	17	16			1				
Use of Management Information in the Health and Social Services Department – Operating Theatres: Follow-up	9	9							
Grand Total	960	665	146	66	67	2	6	7	1

