

States Greffe

Richard Bell
Treasurer of the States
Government of Jersey

BY EMAIL

2nd October 2026

Dear Richard,

States Annual Report and Accounts 2025 Review

The Public Accounts Committee (PAC) has agreed to undertake a review of the States Annual Report and Accounts 2025. Accordingly, the Committee has agreed Terms of Reference for the review which are as follows:

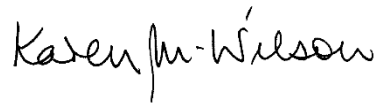
1. To examine the content, reported performance, transparency, accessibility and timeliness of the States of Jersey Annual Report and Accounts 2025.
2. To consider whether the Performance Report contained within the Annual Report and Accounts 2025 presents clearly the States of Jersey's aims, activities, functions and performance during that period (including service performance measurements).
3. To examine the contents of the Accountability Report contained within the Annual Report and Accounts 2025 including reported risks and mitigations as well as remuneration reporting (including exit and redundancies payments).
4. To review real expenditure against the Budget (Government Plan) 2025-2028, assess the effectiveness of spending in delivering intended outcomes, and establish the extent to which spending has contributed to the achievement of Government objectives.
5. To determine whether the States Annual Reports and Accounts 2025 incorporate the recommendations of the previous PAC Reports and recommendations of the External Auditors of the States of Jersey and Comptroller and Auditor General, with special focus on:
 - (a) Improved overall awareness and presentation of the report for ease of use and understanding;
 - (b) Plans to introduce a public feedback process for the Annual Report and Account;
 - (c) Separate reporting of non-recurring financial items;
 - (d) Health and Care Jersey related expenditure and performance;
 - (e) Capital projects expenditure and reporting.

We shall be seeking views from Officers in due course. In the meantime, and as in previous years, could the PAC please be provided with all of the Accountable Officer Governance Statements that were completed by the Chief Officers for the 2025 Report and Accounts. I would kindly request that these are provided by Friday 23rd October 2026.

We will be in touch to schedule public hearings in due course.

We look forward to working with you and thank you in advance for your assistance in this review.

Yours sincerely,

A handwritten signature in black ink that reads "Karen M. Wilson". The signature is written in a cursive style with a large 'K' and a distinct 'M'.

Deputy Karen Wilson
Chair
Public Accounts Committee