

Public Accounts Committee

Records of Meetings

2025

The following records of meetings have been approved by the Committee.

Signed



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Chair
Deputy Inna Gardiner

États de Jersey



L's États d'Jèrri

Public Accounts Committee

Record of Meeting

Date: 15th January 2025

Present	Deputy Inna Gardiner, Chair Deputy Kristina Moore, Vice-Chair [Online] Deputy Raluca Kovacs, Member Deputy Karen Wilson, Member Deputy David Warr, Member Philip Taylor, Lay Member Glen Kehoe, Lay Member Vijay Khakhria, Lay Member
Apologies	Graeme Phipps, Lay-Member Deputy Raluca Kovacs, Member
In attendance	Lynn Pamment, Comptroller and Auditor General Jason Whitfield, Chief Operating Officer [item 3 only] Ruth Galloway, Head of Business Enablement and Customer Support [item 3 only] Nick Church, Head of Architecture [item 3 only] Kate Faragher, Bespoke Skills [item 9 only Online] Andy Harris, Committee and Panel Officer Joseph Brannigan, Research and Project Officer Michael Morris, Communications Officer

Agenda matter	Action
1. Records of Meetings The PAC noted and approved the records of the meetings held on 16 th October and 6 th November 2024.	
2. Conflicts of Interest The PAC noted that Deputy Kristina Moore had recently joined the Institute of Directors and would be updating her declarations of interest.	
3. Briefing – IT general controls The PAC received Jason Whitfield, Chief Operating Officer, for a private briefing on IT general controls. The record of this meeting was classified as exempt in accordance with the Freedom of Information (Jersey) Law 2011 (as amended) under Absolute Exemption Article 26.	
4. Comptroller and Auditor General Update The PAC received an update from the Comptroller and Auditor General (C&AG) in relation to her audit plan and audit strategy for 2025 to 2028. The C&AG explained to the PAC the current work programme for the year and how it had been updated following consultation.	

The C&AG also informed the PAC to expect four reports in the first quarter of 2025 including: • Financial Management and Internal Control: Follow up, • Grants and Subsidies: Follow up, • Learning from Previous IT Implementations: Thinkpiece and; • Staff Recruitment and Retention. The C&AG also provided the PAC with an overview of the audit strategy and informed the PAC to expect a feedback survey in February 2025 and the Transparency and Annual reports in May 2025. The C&AG informed the PAC that it was the 20th anniversary of the Jersey Audit Office (JAO) in September 2025 and therefore JAO would be looking to put on an event to mark the occasion. The C&AG advised the PAC that there would be a new Board of Governance and that there would be a transition of the Chair and one of the independent Members in the first quarter of 2025. The C&AG informed the PAC of the proposal for an updated C&AG Law which would allow the JAO to develop a new operating model and to use more on-Island resources.	
5. Executive Response – Tackling Fraud and Error Phase 2 The PAC noted that the Executive Response to the C&AG report Tackling Fraud and Error Phase 2 was due on Thursday 16th January 2025.	AH
6. Procurement by the Government of Jersey The PAC received an update on the progress of the review from the Chair. The PAC was informed that letters had been sent out to charities as part of the review to gather their views on the procurement and commissioning processes. The PAC discussed and reviewed the draft question plan prepared by Officers regarding the joint public hearing with representatives from the Jersey Institute of Directors, Jersey Chamber of Commerce and Jersey Construction Council taking place on 29th January 2025. The PAC approved the question plan subject to minor changes and tasked Officers to circulate an updated draft.	JB
7. Handling and Learning from Complaints The PAC agreed to meet on Thursday 16th January in Morier House Icho and Seymour Rooms to discuss the report which would be prepared by Officers. The PAC noted and discussed the responses to the follow up questions posed to the departments for Health and Community Services (HCS), Infrastructure and Environment (I&E) and Customer and Local services (CLS) following the hearings which had taken place with the Chief Officers. The PAC tasked Officers to prepare a letter to CLS requesting further clarification on the information provided.	AH

8. Quarterly Hearing with CEO The PAC discussed the topic areas for the quarterly public hearing with the Chief Executive Officer taking place on 12th February 2025. The PAC was joined by Kate Faragher from Bespoke Skills via Microsoft Teams who would be providing question training for Committee members on Wednesday 29th January 2025. The PAC tasked Officers to write to the Chief Executive requesting information to help inform the question areas for the public hearing on 12th February 2025. The Officers advised that correspondence would be drafted and sent in due course.	JB AH
9. Future Meetings The PAC noted that its next scheduled meeting was due to take place at 12:00pm on Wednesday 29th January 2025 in the Blampied Room of the States Building.	

Public Accounts Committee

Record of Meeting

Date: 29th January 2025

Present	Deputy Inna Gardiner, Chair Deputy Raluca Kovacs, Member Deputy Karen Wilson, Member Deputy David Warr, Member Vijay Khakhria, Lay Member Graeme Phipps, Lay-Member Philip Taylor, Lay Member Glen Kehoe, Lay Member
Apologies	Deputy Kristina Moore, Vice-Chair Philip Taylor, Lay Member
In attendance	Lynn Pamment, Comptroller and Auditor General Kate Faragher, Bespoke Skills [item 2 only] Adrian De Gruchy, Chairperson, Jersey Construction Council [item 1 only] Alex Ruddy, Institute of Directors [item 1 only] Eliot Lincoln, Jersey Chamber of Commerce [item 1 only] Murray Norton, Chief Executive, Jersey Chamber of Commerce [item 1 only via Microsoft Teams] Andy Harris, Committee and Panel Officer Joseph Brannigan, Research and Project Officer Michael Morris, Communications Officer Charlotte Curry, Acting Communications Manager

Agenda matter	Action
1. Conflicts of Interest It was declared that Mr Glen Kehoe was a member of the Jersey Chamber of Commerce and Mr Vijay Khakhria was a member of the Institute of Directors. Noting the attendance of these organisations at a scheduled public hearing it was agreed that they would not ask any questions during the proceedings.	
2. Public Hearing: Procurement by the Government of Jersey review The PAC received Adrian De Gruchy, Chairperson, Jersey Construction Council, Alex Ruddy, Institute of Directors, Eliot Lincoln, Jersey Chamber of Commerce, and Murray Norton, Chief Executive, Jersey Chamber of Commerce, for a public hearing in relation to its review of procurement by the Government of Jersey. The proceedings were webcast live on the States Assembly website and a recording was made so that a transcript could be produced.	
3. Training with Bespoke Skills The PAC received Kate Faragher of Bespoke Skills for a training session in relation to effective questioning. The PAC discussed the question plan for the quarterly public hearing with the Chief Executive on 12 th February 2025 as part of	JB

that training and agreed changes to the question plan. The Officers advised that an updated draft would be circulated in due course.	
4. Future Meetings The PAC noted that its next scheduled meeting was due to take place at 12:30pm on Wednesday 12 th February 2025 in the Blampied Room of the States Building.	

Public Accounts Committee

Record of Meeting

Date: 12th February 2025

Present	Deputy Inna Gardiner, Chair Deputy Raluca Kovacs, Member Deputy Karen Wilson, Member Deputy David Warr, Member Vijay Khakhria, Lay Member Graeme Phipps, Lay Member Deputy Raluca Kovacs, Member
Apologies	Deputy Kristina Moore, Vice-Chair Philip Taylor, Lay Member Glen Kehoe, Lay Member
In attendance	Andrew McLaughlin, Chief Executive Officer [item 3 only] Sebastian Perez, Head of Office of the Chief Executive [item 3 only] Lynn Pamment, Comptroller and Auditor General Helen Thompson, Deputy Comptroller and Auditor General Andy Harris, Committee and Panel Officer Joseph Brannigan, Research and Project Officer Michael Morris, Communications Officer

Agenda matter	Action
1. Records of Meetings The PAC noted and approved the records of the meetings held on 15th and 29th January 2025	
2. Conflicts of Interest The PAC noted that there were no conflicts of interests to be declared in relation to the meeting's agenda.	
3. Quarterly Public Hearing with the Chief Executive Officer Government of Jersey The PAC received Andrew McLaughlin, Chief Executive Officer of the Government of Jersey and Sebastian Perez, Head of Office of the Chief Executive for a Quarterly Public Hearing. The proceedings were webcast live on the States Assembly website and a recording was made so that a transcript could be produced. The PAC tasked Officers with drafting letters regarding information requested during the hearing with the Chief Executive Officer.	JB
4. Comptroller and Auditor General Update The PAC received an update from the Comptroller and Auditor General (C&AG) in relation to the progress of the C&AG audit plan for 2024. The C&AG informed the PAC that the Learning from Previous IT Implementations Thinkpiece would be published shortly and explained the purpose of the Thinkpiece and the different	

sections. The C&AG noted that the report contained relevant areas on procurement that could be of interest to the PAC review into procurement. The C&AG advised that, as the report did not contain recommendations, the PAC could write to the Chief Executive to understand how government would take forward the suggested areas contained within the report.	
5. Executive Response – Tackling Fraud and Error Phase 2 The PAC noted and discussed the Executive Response to the C&AG report Tackling Fraud and Error Phase 2. The PAC agreed that members would review the Executive Response further and provide any comments on Microsoft Teams. The PAC also tasked Officers to produce a comments paper based on any comments provided to be circulated on Microsoft Teams for approval.	JB
6. Procurement by the Government of Jersey The PAC noted that it would hold an optional meeting on Wednesday 19th February to review the evidence collected throughout the review in order to report back to the wider PAC on how to progress with the review. The PAC tasked Officers with collating the documentation and circulating this to Members prior to the meeting. The Officers provided an update on the proposed survey for the review noting that this had now been broadened to capture the views of non-government suppliers as well. It was noted that the previous approach of a joint survey with the Government of Jersey targeted specifically to suppliers was not desired following comments made during the recent joint public hearing with representatives from the Chamber of Commerce, Institute of Directors and Jersey Construction Council. It was noted that evidence had been provided which spoke of a fear amongst local suppliers when speaking out about procurement processes and that it was preferable for the PAC to conduct its own survey to allay these concerns. The PAC agreed the survey and requested that Officers circulate this by the end of the week. The Communications Officer advised that a news release had been prepared and a list of organisations had been identified to circulate the survey on behalf of the PAC. It was noted that the survey would be open until Wednesday 12th March 2025. The PAC agreed to arrange a public hearing with Officers to discuss the lessons learned from the joint ferry tender process and tasked Officers to arrange this for 12th March. The PAC was advised by the Officers that it may wish to arrange an additional meeting prior to this date to discuss the question plan. It was agreed that a date would be identified and a meeting request circulated in due course. The Chair informed the PAC that Deputy Alex Curtis had been invited to the PAC optional meeting on 19th February to discuss Government IT procurement. The Chair also advised the Committee that they could put together a standalone hearing regarding Government IT procurement.	AH/JB AH JB
7. Handling and Learning from Complaints The Chair noted that the Handling and Learning from Complaints Review Report was currently being drafted by officers and it was the intention for this to be shared with the PAC in due course.	

8. Arm's Length Organisations, Grants and Subsidies The PAC noted that a draft scoping document and Terms of Reference would be circulated in due course in relation to the proposed review of Arm's Length Organisations, Grants and Subsidies. It was noted that the PAC would discuss this further at its next scheduled meeting on 12th March 2025.	
9. British Virgin Islands PAC visit The PAC noted that the final itinerary for the visit of the British Virgin Islands PAC (BVI PAC) had been circulated to the Commonwealth Parliamentary Association and Officers were in the process of finalising details for the visit between 10th and 14th March 2025. The Chair requested that the itinerary be circulated to all PAC Members and that they inform the officer of any sessions which they wished to attend. The PAC also noted that it would arrange an evening reception on Wednesday 12th March with the BVI PAC. The Officer noted that a meeting request would be circulated in due course and requested that Members provide confirmation of their attendance by Wednesday 19th February.	AH
10. Future Meetings The PAC noted that its next scheduled meeting was due to take place at 12:00pm on Wednesday 12th March 2025 in the Blampied Room of the States Building.	

Public Accounts Committee

Record of Meeting

Date: 19th February 2025

Present	Deputy Inna Gardiner, Chair Deputy Kristina Moore, Vice-Chair Deputy Karen Wilson, Member Deputy David Warr, Member Vijay Khakhria, Lay Member Graeme Phipps, Lay Member
Apologies	Deputy Raluca Kovacs, Member Philip Taylor, Lay Member Glen Kehoe, Lay Member
In attendance	Deputy Alex Curtis, Corporate Services Scrutiny Panel Member Lynn Pamment, Comptroller and Auditor General Andy Harris, Committee and Panel Officer Joseph Brannigan, Research and Project Officer Michael Morris, Communications Officer

Agenda matter	Action
1. Procurement by the Government of Jersey The PAC discussed the evidence it had received to date in relation to its review of procurement by the Government of Jersey. The PAC also received Deputy Alex Curtis as a representative for the Corporate Services Scrutiny Panel (CSSP) to discuss the procurement of Information Technology projects. The PAC agreed that it would look to hold a public hearing with Commercial Services and Digital Services in order to discuss the manner in which IT programmes had been procured by the Government. It was agreed that this would be suggested for the scheduled meeting on 26th March 2025. It was also agreed that the PAC would identify specific procurement activities once it had received a list of all suppliers registered with the Government of Jersey in order to assess the respective frameworks for those procurements. It was noted that, at present, the threshold for requiring three quotes for a project sat at £25,000, with any projects coming in under that value only requiring one quote. The PAC questioned whether this could give rise to potential corruption and agreed it was beneficial to examine the number of contracts issued under the £25,000 threshold. Officers advised that this information would be shared in due course.	AH AH
2. Arm's Length Organisations, Grants and Subsidies The PAC noted a draft scoping document and Terms of Reference for the proposed review of Arm's Length Organisations, Grants and Subsidies. The PAC discussed the documents and agreed changes. The Officer advised that the changes would be made, and an updated version circulated in due course.	

3. Future Meetings	
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The PAC noted that its next scheduled meeting was due to take place at 12:00pm on Wednesday 12 th March 2024 in the Blampied Room, States Building.	
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Public Accounts Committee

Record of Meeting

Date: 12th March 2025

Present	Deputy Inna Gardiner, Chair Deputy David Warr, Member Deputy Raluca Kovacs, Member Philip Taylor, Lay Member Glen Kehoe, Lay Member Vijay Khakhria, Lay Member
Apologies	Deputy Kristina Moore, Vice-Chair Deputy Karen Wilson, Member
In attendance	Lynn Pamment, Comptroller and Auditor General Hon. Ronnie Skelton, Chair, British Virgin Islands Public Accounts Committee Hon. Stacy Mather, British Virgin Islands Public Accounts Committee Hon. Marlon Penn, British Virgin Islands Public Accounts Committee Hon. Myron Walwyn, British Virgin Islands Public Accounts Committee Mrs Bethsaida Smith-Hanley, Clerk/Secretary to Committee, British Virgin Islands Public Accounts Committee. Richard Corrigan, Chief Officer, Department for the Economy [item 4 only] Andrew Scate, Chief Officer, Infrastructure and Environment Department [item 4 only] Andy Harris, Committee and Panel Officer Joseph Brannigan, Research and Project Officer Michael Morris, Communications Officer

Agenda matter	Action
1. British Virgin Islands Public Accounts Committee The PAC welcomed their counterparts from the British Virgin Islands (BVI) as part of a visit arranged by the Commonwealth Parliamentary Association. It was noted that the purpose of the visit was to share good practice and provide the BVI members with an outline of the processes and procedures in place in Jersey for the operation of the PAC.	
2. Records of Meetings The PAC noted and approved the records of meetings held on 12 th and 19 th February 2025.	
3. Conflicts of Interest Vijay Khakhria noted that he was currently working with the University of Edinburgh in relation to commercialising renewable energy products and it was expected that this would be operating in Jersey with potential for them to be sold to Government and Arm's Length Bodies. It was noted that the initiative would likely involve conversations with States Members, however, this did not extend to	

matters of policy and was purely focused as a commercial project with no public discourse required.	
4. Public Hearing – Joint Ferry Tender Process The PAC received Richard Corrigan, Chief Officer, Department for the Economy and Andrew Scate, Chief Officer, Infrastructure and Environment Department for a public hearing on the joint ferry tender process as part of its ongoing procurement review. The proceedings were webcast live on the States Assembly website and a recording was made so that a transcript could be produced.	
5. Comptroller and Auditor General update The PAC received an update from the Comptroller and Auditor General (C&AG) in relation to her audit plan for 2025. The following updates were provided: • Critical Infrastructure Resilience: Cyber Security Arrangements – the draft project specification was in the process of being developed. • Critical Infrastructure Resilience: Transport Links – fieldwork had commenced on the review. • Education Reform Programme - the draft project specification was in the process of being developed. • Efficiency Savings: Good Practice Guide – this was currently in the draft reporting stage with the good practice guide planned to be issued during quarter one 2025. • Financial Management and Internal Control – this was currently in the draft reporting stage with the report planned to be issued during quarter two 2025. • Grants and Subsidies: follow up - this was currently in the draft reporting stage with the report planned to be issued during quarter two 2025. • Staff Recruitment and Retention – this report was currently being finalised with publication intended on Monday 17th March 2025. • Strategic Property Management - this was currently in the draft reporting stage with the report planned to be issued during quarter two 2025. • Transparency and Excellence in Annual Reporting – the self-assessment had been issued to all bodies, however, the format of this report in 2025 was being reviewed through discussion with relevant parties. The C&AG also noted that the following reviews were planned to be taken forward during 2025: • Fire and Rescue Service • Health Insurance Fund • Major and Strategic Projects including Capital Projects • Sustainable Healthcare Funding • Insurance	
6. Procurement by the Government of Jersey The PAC noted that it had received a written submission from the Association of Jersey Charities (AJC) in response to the review, alongside a copy of their report 'The Power of Partnerships' which had been produced to examine the manner in which the Government and Third Sector worked together. The PAC requested that Officers produce a summary of key themes identified within the submission and examine any possible findings and recommendations for the review arising in relation to the third sector.	AH/JB

The PAC noted that the C&AG had circulated a Good Practice Guide to the Chair from the National Audit Office in relation to 'Managing the commercial lifecycle' which contained relevant information for the PAC's review. It was agreed that this would be circulated to Members for their information. The PAC recalled it had agreed to hold a public hearing to discuss Information Technology Procurement and that this was due to be held on Wednesday 26th March 2025. The Officers advised that a question plan would be shared in due course for approval.	AH/JB JB
7. Handling and Learning from Customer Feedback and Complaints The PAC noted and approved its report P.A.C.1/2025 'Handling and Learning from Customer Feedback and Complaints'. It was noted that the report would be sent out, under embargo, before formal presentation on Friday 14th March 2025.	AH
8. Arm's Length Organisations, Grants and Subsidies The PAC recalled that it had agreed changes to the Terms of Reference and Scoping Document for its proposed review of Arm's Length Bodies, Grants and Subsidies. The PAC discussed the documents further and agreed further changes. It was also agreed that the PAC would budget for the appointment of an external adviser to provide an analysis of the various governance arrangements within the Arm's Length Bodies being reviewed. The Officer advised that the scoping document would be updated to include these changes and recirculated to Members for final approval. Philip Taylor noted that he was the chair of the charity Jersey Trees for Life which was in receipt of grant funding from the Government of Jersey.	AH
9. Quarterly Hearing with the Chief Executive Officer, Government of Jersey The PAC noted a response from the Chief Executive to its follow up letter from the quarterly public hearing which took place on 12th February 2025. The PAC agreed to raise further questions for clarification and requested the Officer to draft correspondence for approval.	AH
10. Recommendations Tracker – Quarter Four 2024 update report The PAC reviewed the quarter four 2024 update report on the C&AG/PAC recommendations tracker that had been provided by the Government of Jersey. The PAC agreed to follow up on the status of open recommendations in respect of the 'Deployment of Staff Resources in Health and Community Services' and 'Use of Consultants' report. It was agreed that these questions would be included in the follow up letter being sent to the Chief Executive.	AH
11. Future Meetings The PAC noted that its next scheduled meeting was due to take place at 12:30pm on Wednesday 26th March 2024 in the Blampied Room, States Building.	

Public Accounts Committee

Record of Meeting

Date: 26th March 2025

Present	Deputy Karen Wilson, Chair [in absence of Chair and Vice-Chair] Deputy Kristina Moore, Vice-Chair [via Microsoft Teams] Deputy David Warr, Member Deputy Raluca Kovacs, Member Philip Taylor, Lay Member Glen Kehoe, Lay Member Vijay Khakhria, Lay Member
Apologies	Deputy Inna Gardiner, Chair
In attendance	Lynn Pamment, Comptroller and Auditor General Justin Whitfield, Chief Information Officer, Treasury and Exchequer [item 4 only] Caroline Hastings, Director of Commercial Services, Treasury and Exchequer [item 4 only] Ruth Galloway, Head of Business Enablement and Customer Support, Treasury and Exchequer [item 4 only] Richard Bell, Treasurer of the States [item 5 only] Andrew Hacquoil, Director of Strategic Finance, Treasury and Exchequer [item 5 only] Hannah Layer, Head of Group Reporting, Treasury and Exchequer [item 5 only] Andy Harris, Committee and Panel Officer Joseph Brannigan, Research and Project Officer [item 5 – 10] Michael Morris, Communications Officer

Agenda matter	Action
1. Appointment of Lay Member and welcome The PAC welcomed Ali Awan as a Lay Member following his appointment at the States Assembly sitting on Tuesday 18 th March 2025. Mr. Awan thanked the PAC for welcoming him to the Committee and expressed his eagerness to contribute to the work of the PAC.	
2. Records of Meetings The PAC noted and approved the record of meeting held on 12 th March 2025.	AH/JB
3. Conflicts of Interest There were no conflicts of interest declared by PAC members arising from matters on the agenda.	
4. Public Hearing – Information Technology Procurement The PAC received Justin Whitfield, Chief Information Officer, Treasury and Exchequer, Caroline Hastings, Director of Commercial Services, Treasury and	

Exchequer and Ruth Galloway, Head of Business Enablement and Customer Support, Treasury and Exchequer for a public hearing as part of its ongoing review of procurement, specifically to discuss Information Technology procurement. The proceedings were webcast live on the States Assembly website and a recording was made so that a transcript could be produced.	
5. Private Briefing – Group Reporting Boundary The PAC received the Treasurer of the States and Officers for a briefing on proposed changes to the group reporting boundary within the Annual Report and Accounts. The record of this meeting was classified as exempt in accordance with the Freedom of Information (Jersey) Law 2011 (as amended) under Qualified Exemption Article 36.	
6. Comptroller and Auditor General update The PAC received an update from the Comptroller and Auditor General (C&AG) in relation to her audit plan for 2025. The following updates were provided: • Critical Infrastructure Resilience: Cyber Security Arrangements – this review was currently in the project specification stage with fieldwork to commence in June 2025. • Critical Infrastructure Resilience: Transport Links – fieldwork was ongoing in respect of this review. • Efficiency Savings: Good Practice Guide – a good practice guide was due to be presented in quarter two 2025 alongside a best practice workshop. • Staff Recruitment and Retention – this report had been presented on 17th March 2025 and the Executive Response was due to be received by 2nd May 2025. • Transparency and Excellence in Annual Reporting – self assessments had previously been issued to the relevant bodies, and it was intended for an event to be held in September 2025 to recognise best practice. <u>Financial Statements Audit update</u> The C&AG also provided the PAC with an update on arrangements in respect of the audit of the financial statements of the States of Jersey: The Forvis Mazars LLP audit of the States of Jersey was ongoing, and an Audit opinion was planned to be issued by 30 April 2025 along with the C&AG certificate on the 2024 Accounts. An Invitation to Tender had been issued for the States of Jersey audit for 2026 and beyond noting the current contract was set to end at the end of 2025. The deadline for submission of tenders was 12 noon on 16th May 2025, with the tender process planned to be completed by the end of June 2025. Discussions had concluded regarding the accounting boundary and the consolidation of group entities and discussions were ongoing regarding the future requirements for sustainability reporting by the States of Jersey. The contracts for four audits were due to expire after the audit of the 2024 financial statements. It was noted that one had been subject to a tendering process already for 2025 and beyond and the remaining three audits would be tendered in the near future: • Gambling Commission • Jersey Competition and Regulatory Authority • Jersey Advisory and Conciliation Service	

- Jersey Financial Services Commission (tender process had been completed)

Update on other C&AG matters

The C&AG advised the PAC that:

- A new Board of Governance was now in place to oversee the expenditure of the Jersey Audit Office. It was planned that a meeting of the new Board with the PAC would take place in the spring/early summer of 2025.
- The Chief Minister had approved drafting instructions for an updated C&AG Law to reflect many of the recommendations made in the C&AG's *Mid-Term Reflections* (July 2023) report.
- A briefing for States Members and PAC members was planned for 31st March 2025 on the C&AG's Annual Report of Findings that would be published on that day.

Staff Recruitment and Retention

The C&AG provided an update to the PAC on the findings of the recently published report 'Staff Recruitment and Retention'.

The C&AG advised that the Government's Strategic Workforce Plan and People Strategy was published in 2022 and was refreshed and updated at the end of 2024. Work was however ongoing to develop and finalise departmental strategies and plans that supported the overall Budget (Government Plan). A key barrier to developing and finalising strategic workforce plans in several core service delivery areas was the lack of strategies and vision for the operational delivery models for those services.

None of the departmental plans reviewed had a documented action plan with key deliverables, responsibilities and timeframes; to give a route map for delivery and none were supported by an education and training plan. The main policy document on recruitment and retention was last updated in 2019 and was acknowledged by officers to be out of date. At the time of the C&AG's fieldwork, officers were in the process of drafting a new policy as well as a new rewards and benefits policy. Historically, Chief Officers had applied different interpretations of policies to different appointments and there had been limited consistency. This created risk for the Government and had the potential for there to be a perception of unfairness in terms of employment and opportunity. Without clear agreed policies there was a risk that requirements could be interpreted differently with inconsistent and potentially costly outcomes.

It was identified that the Government did not have a framework of modern recruitment processes in place to mitigate sufficiently the risk of 'bad hires'. The Government also did not collect and review sufficient information on the effectiveness and efficiency of its recruitment and retention processes. The Government of Jersey had in place Human Resources (HR) dashboards which reported turnover, starters, leavers, sickness absence and some aspects of employee training. Management information systems were not developed sufficiently to ensure data accuracy, report on staff performance (not just completion of staff appraisals), measure training linked to development needs and skills shortages, or to monitor exit survey outcomes, diversity performance and job satisfaction.

The Government recognised the importance of good, strong leadership in delivering high quality services and the need for a skilled, motivated, healthy workforce. It had invested in several leadership programmes over the past few years. It was noted as being essential for the Government to monitor the impact of this programme of investment. Ways in which the impact could be monitored included through the Connected Performance HR system and through the 'Be Heard' survey. Very few staff who had left Government employment were interviewed to ascertain the reasons for leaving. The Government was therefore developing recruitment and retention initiatives with a key piece of information missing. The C&AG made 20 recommendations within the report alongside three areas for consideration and three areas of ongoing work that should be prioritised. It was noted that a complex interaction of economic, demographic, social and political factors impacted on demand for, and supply of, public sector staff. This interaction was even more acute in an Island economy such as Jersey. Some progress was being made to improve the arrangements for workforce planning, recruitment and retention, although it has been recognised by the States Employment Board (SEB) that this was much slower than anticipated and needed to be progressed at pace. Service strategies and operational delivery plans needed to be developed and finalised and linked clearly to workforce and education and training plans. Key elements of routine and good practice that the C&AG would expect to see in place in respect of staff recruitment and retention were not evident across the States.	
7. Procurement by the Government of Jersey The PAC noted that the results of its survey had been circulated and discussed the findings. It was agreed that Officers would provide further narrative around the results for discussion ahead of the drafting of the PAC's report. It was noted that a further letter was due to be sent to the Director for Commercial Services requesting clarification on areas relevant to the review and that questions that were not able to be asked during the hearing with the Chief Information Officer earlier in the meeting would also be sent in writing.	AH AH/JB
8. Handling and Learning from Customer Feedback and Complaints The PAC noted that its report 'P.A.C.1/2025 Handling and Learning from Customer Feedback and Complaints' had been presented on Friday 14th March 2025. It was also noted that an Executive Response had been requested and was due to be received by Wednesday 30th April 2025.	AH
9. Arm's Length Organisations, Grants and Subsidies The PAC recalled that it had previously approved its Terms of Reference and Scoping Document for the proposed review and that these had been shared with the Scrutiny Liaison Committee for final approval. Subject to this approval, it was expected that the review would be launched by Friday 4th April following the conclusion of the next States meeting. The Officer also advised that the Terms of Reference would be sent to the Chief Executive in advance of the review launch and draft questions for stakeholders were currently being developed.	AH

10. Future Meetings	
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The PAC noted that its next scheduled meeting was due to take place at 12:30pm on Wednesday 16th April in the Blampied Room, States Building. It was, however, noted that the meeting fell during the Easter school holidays and the PAC would seek advice from the Chair as to whether the meeting would be required.	
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Public Accounts Committee

Record of Meeting

Date: 30th April 2025

Present	Deputy Inna Gardiner, Chair Deputy Kristina Moore, Vice-Chair [via Microsoft Teams] Deputy David Warr, Member Philip Taylor, Lay Member Glen Kehoe, Lay Member Vijay Khakhria, Lay Member Ali Awan, Lay Member
Apologies	Deputy Raluca Kovacs, Member Deputy Karen Wilson, Member
In attendance	Lynn Pamment, Comptroller and Auditor General [via Microsoft Teams] Item 3 only Richard Bell, Treasurer of the States Andrew Hacquoil, Director of Strategic Finance, Treasury and Exchequer Hannah Layer, Head of Group Reporting, Treasury and Exchequer Paul Wylie, Interim Chief Officer, Cabinet Office Jonathan Corfe, Senior Strategy Officer, Insight, Cabinet Office Andy Harris, Committee and Panel Officer Joseph Brannigan, Research and Project Officer Michael Morris, Communications Officer [item 2 onwards]

Agenda matter	Action
1. Records of Meetings	
The PAC noted and approved the record of the meeting held on 26 th March 2025.	AH/JB
2. Conflicts of Interest	
There were no conflicts of interest declared by PAC members arising from matters on the agenda.	
3. Private Briefing – Annual Report and Accounts 2024	
The PAC received the Treasurer of the States and Officers for a briefing on the States of Jersey Group Report and Accounts which was due to be published on 2 nd May 2025. The record of this meeting was classified as exempt in accordance with the Freedom of Information (Jersey) Law 2011 (as amended) under Qualified Exemption Article 36.	
4. Comptroller and Auditor General update	
The PAC received an update from the Comptroller and Auditor General (C&AG) in relation to her audit plan for 2025. The following updates were provided: Critical Infrastructure Resilience: Cyber Security Arrangements – this was at the project specification stage with fieldwork planned to commence in June 2025.	

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- Critical Infrastructure Resilience: Transport Links – fieldwork was ongoing for this review.
- Education Reform Programme – fieldwork had commenced on this review with the audit specification published on 7th April 2025.
- Efficiency Savings: Good Practice Guide – this was at the draft reporting stage with the good practice guide due to be published in Q2 2025 along with a best practice workshop.
- Financial Management and Internal Control: Follow up – this was at the draft reporting stage with the report due to be published in Q2 2025.
- Fire and Rescue Service - this was a planned review.
- Grants and Subsidies: Follow up – this was now complete, and the report was planned for publication on 30th April 2025.
- Health Insurance Fund - this was a planned review.
- Major and Strategic Projects including Capital Projects - this was a planned review with intended focus on the New Healthcare Facilities Programme.
- Staff Recruitment and Retention – this was completed with the report published on 17th March 2025. The Executive Response was due on 2nd May 2025.
- Strategic Property Management – this was at the draft reporting stage with the report due to be published in Q2 2025.
- Sustainable Healthcare Funding - this was a planned review.
- Transparency and Excellence in Annual Reporting – a self-assessment had been issued to the relevant bodies with an event planned for September 2025.
- Insurance - this was a planned review.

Financial Statements Audit update

The C&AG explained that the Forvis Mazars LLP audit of the States of Jersey was currently ongoing, and an Audit opinion was planned to be issued on 29th April 2025 along with C&AG certificate on the 2024 Accounts. An unqualified (clean) opinion and certificate were also planned.

The C&AG had issued an Invitation to Tender for the States of Jersey audit for 2026 and beyond with the deadline for submission of tenders being 12pm on 16th May 2025. The tender process was planned to be completed by the end of June 2025.

Discussions had also concluded regarding the accounting boundary and the consolidation of group entities in future accounts and the PAC had previously been briefed on these proposed changes.

Annual Report of Findings 2024 – Comptroller and Auditor General

The C&AG provided the PAC with an overview of the findings of the [Annual Report of Findings 2024](#) which had been presented on 31st March 2025. It was noted that 77 recommendations had been made by the Jersey Audit Office during 2024 which related to the following themes:

- Corporate Governance – 40%
- Internal Control – 25%
- Financial Management – 5%
- Value for Money – 30%

The C&AG also noted the number of open recommendations related to the key themes which totalled 18.

The themes from the open corporate governance recommendations included:

- the need to develop and implement a framework for identifying, measuring, monitoring and evaluating the benefits to be realised from projects and programmes
- the need to implement an updated strategy for the prevention of fraud and error and fully implement the Insurance Strategy and Improvement Plan
- legislative updates in respect of resilience arrangements that had been agreed to be made but not yet implemented; and
- improvements to be made to risk management arrangements at project level.

The core themes of the financial management and internal control recommendations yet to be implemented included improvements that were needed in:

- cash flow modelling
- data sharing arrangements
- identification, management and mitigation of conflicts of interest
- procurement due diligence processes
- clinical supervision policies, particularly in respect of locum staff
- critical infrastructure resilience processes in respect of the energy sector; and
- fraud and corruption risk assessments and associated procedures.

The core themes of the value for money recommendations yet to be implemented included improvements that were needed in:

- documentation of strategies supported by implementation plans and action plans in areas such as technology, commissioning of services, procurement and workforce
- production and monitoring of management information in respect of savings and private patient activity
- documenting and reviewing lessons from previous projects including test and trace and vaccination programmes and major projects; and
- enhancing the policy development process to demonstrate more explicit consideration of all aspects of sustainable wellbeing.

It was noted that C&AG recommendations were made to improve corporate governance, value for money, financial management and internal control. When recommendations were implemented, benefits were delivered, and risks were reduced. Recommendations that remained open represented opportunities for improvement that were not being fully realised. This was also true for recommendations that were accepted but not implemented and were closed without due consideration of the risk associated with non-implementation.

The C&AG recognised that Jersey is a leading jurisdiction in the way in which it tracks the implementation of C&AG recommendations. She was also pleased to note an ongoing reduction in the number of open recommendations. However, there were still too many recommendations that date back a number of years and were yet to be implemented by the Government. The C&AG encouraged the Government to take action to tackle the identified opportunities for improvement on a timelier basis.

5. Government Response – Thinkpiece: Learning from Previous IT Implementation The PAC noted the response provided by the Chief Executive of the Government of Jersey in respect of the C&AG report ‘Thinkpiece: Learning from Previous IT Implementation’. The PAC discussed the response and agreed it would conduct further follow up on the response during the scheduled quarterly hearing with the Chief Executive on 24th September 2025.	AH
6. Procurement by the Government of Jersey The PAC noted that it was due to hold a public hearing with the Treasurer of the States and Interim Director of Commercial Services on 7th May 2025. The PAC noted and discussed a draft question plan for the hearing and agreed changes. The Officer advised that an updated question plan would be circulated in due course. The PAC noted a response from the Chief Information Officer in follow up to the previous public hearing on Information Technology Procurement that was held on 26th March 2025. The PAC agreed it would consider the response further and discuss at its next scheduled meeting. Furthermore, it was noted that a response was expected from Commercial Services requesting additional information on procurement processes which was due by Tuesday 6th May 2025. The Officer advised that these would be circulated once received.	AH AH
7. Handling and Learning from Customer Feedback and Complaints The PAC noted it had received the Executive Response to its report ‘Handling and Learning from Customer Feedback and Complaints’, although it had not had time to review this ahead of the meeting. It was agreed that the Officer would recirculate the response to Members to review with a view to agreeing comments for publication at its next scheduled meeting.	AH
8. Arm’s Length Organisations, Grants and Subsidies The PAC discussed the recently launched review and agreed it would write to the Chief Executive requesting information to inform its review. The Officer advised that a letter would be drafted to request information and would be shared with the Committee for approval in due course.	AH
9. States Annual Report and Accounts 2024 Review The PAC noted and discussed a draft Scoping Document and Terms of Reference for its proposed review of the States Annual Report and Accounts 2024, subject to presentation of the report. The PAC discussed and agreed changes to the documents and requested that these be shared with the Scrutiny Liaison Committee.	AH
10. CEO follow-up response The PAC noted a response from the Chief Executive in response to follow up questions arising from previous correspondence around ongoing Government Department reorganisation and cost savings measures. The PAC agreed it would consider the response further and discuss at its next scheduled meeting on 21st May 2025.	
11. Quarterly Public Hearing – Chief Executive – Wednesday 21st May 2025 The PAC noted it was due to hold a quarterly public hearing with the Chief Executive on Wednesday 21st May at 1:30pm. The PAC discussed potential	

question areas and requested the officer to draft a question plan based on these areas for consideration. The Officer advised that this would be circulated in due course.	AH
12. Future Meetings The PAC noted that its next scheduled meeting was due to take place at 12:30pm on Wednesday 16 th April in the Blampied Room, States Building. It was, however, noted that the meeting fell during the Easter school holidays and the PAC would seek advice from the Chair as to whether the meeting would be required.	

Public Accounts Committee

Record of Meeting

Date: 7th May 2025

Present	Deputy Inna Gardiner, Chair Deputy Raluca Kovacs, Member Philip Taylor, Lay Member Vijay Khakhria, Lay Member
Apologies	Deputy Kristina Moore, Vice-Chair Deputy Karen Wilson Deputy David Warr, Member Glen Kehoe, Lay Member Ali Awan, Lay Member
In attendance	Helen Thompson, Deputy Comptroller and Auditor General Richard Bell, Treasurer of the States Caroline Hastings, Director of Commercial Services, Treasury and Exchequer Paul Raffray, Senior Category Manager, Chief Operating Office Andy Harris, Committee and Panel Officer Joseph Brannigan, Research and Project Officer Michael Morris, Communications Officer

Agenda matter	Action
1. Records of Meetings The PAC noted and approved the record of the meeting held on 30 th April 2025.	
2. Conflicts of Interest The PAC noted that no conflicts of interest were declared in respect of the items on the meeting agenda.	
3. Quarterly Public Hearing – Chief Executive, Government of Jersey The PAC received the Chief Executive of the Government of Jersey and Officers for a quarterly public hearing. The proceedings were webcast live via the States Assembly website and a recording was made so that a transcript could be produced.	
4. Comptroller and Auditor General update The PAC received an update from the Comptroller and Auditor General (C&AG) on her audit plan for 2025. The following updates on ongoing work were provided: - Education Reform Programme – fieldwork was ongoing for the review and the audit specification had been issued on 7th April 2025. - Efficiency Savings: Good Practice Guide – the good practice guide was due to be issued in June 2025 with a workshop planned for September 2025.	

• Transparency and Excellence in Annual Reporting – fieldwork was commencing on this work with a project specification due for publication. An event was planned for September 2025 to celebrate good practice across the organisations reviewed in this piece of work. The C&AG provided the PAC with an overview of the Office of the Comptroller and Auditor General Annual Report 2024 and noted the performance of the Jersey Audit Office (JAO) in 2024. It was noted that all Key Performance Indicators for the Office had either been met or partially met during 2024. Further comparisons were made with similar sized audit institutions in other jurisdictions noting that the JAO had performed well against most other audit institutions. The JAO had also stayed within budget for 2024, with the most significant spend arising as a result of the audit of the States of Jersey Group Accounts. It was noted that the JAO Board of Governance had reviewed and provided assurance on the C&AG's expenses for 2024; and the auditors had issued a clean opinion on the annual accounts for the JAO. The C&AG then provided the PAC with an overview of the Audit Quality Transparency Report for 2024 which had collected feedback from senior officers within Government, States Members and the PAC and wider stakeholders engaged with the JAO. The JAO had compared the stakeholder feedback it had received to that collected by other audit offices. The analysed results had been fed back to the auditors the C&AG appointed and to the affiliates who undertook work on behalf of the JAO. The C&AG was committed to improving the performance of the JAO, in particular in areas where it had not scored as highly as other audit offices had achieved.	
5. Staff Recruitment and Retention The PAC agreed that it would defer discussion of the Executive Response for the C&AG report 'Staff Recruitment and Retention' until its next scheduled meeting.	
6. Procurement by the Government of Jersey The PAC noted that the draft report was being finalised following the public hearing on Wednesday 7th May and that this would be shared in advance of the next scheduled meeting for PAC discussion and approval.	AH
7. Arm's Length Bodies, Grants and Subsidies The PAC noted that Officers were currently undertaking research to inform the questioning for the review and that an overview of the current Arm's Length Bodies and major grants recipients would be provided for the meeting on Wednesday 18th June 2025. It was agreed that once this had been completed, the PAC would consider written correspondence in respect of the review.	JB
8. States Annual Report and Accounts 2024 The PAC noted that it was due to hold a public hearing with the Treasurer of the States and Chief Officer for Health and Care Jersey on Wednesday 11th June 2025 at 3:15pm. The PAC agreed proposed question areas for the hearing and Officers noted that a draft question plan would be shared in due course for approval by the PAC.	JB
9. Handling and Learning from Customer Feedback and Complaints	

The PAC agreed that it would defer discussion on the Executive Response to its report P.A.C.1/2025 Handling and Learning from Customer Feedback and Complaints until its next scheduled meeting.	
10. Quarter One 2025 Recommendations Tracker update The PAC agreed that it would defer discussion on the Quarter One 2025 Recommendations Tracker update until its next scheduled meeting.	
11. Future Meetings The PAC noted that its next scheduled meeting was due to take place at 12:30pm on Wednesday 11 th June 2025 in the Blampied Room, States Building.	

Public Accounts Committee

Record of Meeting

Date: 21st May 2025

Present	Deputy Inna Gardiner, Chair Deputy David Warr, Member Deputy Raluca Kovacs, Member Philip Taylor, Lay Member Glen Kehoe, Lay Member Vijay Khakhria, Lay Member Ali Awan, Lay Member
Apologies	Deputy Kristina Moore, Vice-Chair Deputy Karen Wilson
In attendance	Lynn Pamment, Comptroller and Auditor General Andrew McLaughlin, Chief Executive, Government of Jersey [item 3 only] Tom Walker, Chief Officer, Health and Care Jersey [item 3 only] Sebastian Perez, Head of Office of the Chief Executive [item 3 only] Andy Harris, Committee and Panel Officer Joseph Brannigan, Research and Project Officer Michael Morris, Communications Officer

Agenda matter	Action
1. Records of Meetings The PAC noted and approved the record of the meeting held on 30 th April 2025.	
2. Conflicts of Interest The PAC noted that no conflicts of interest were declared in respect of the items on the meeting's agenda.	
3. Quarterly Public Hearing – Chief Executive, Government of Jersey The PAC received the Chief Executive of the Government of Jersey and Officers for a quarterly public hearing. The proceedings were webcast live via the States Assembly website and a recording was made so that a transcript could be produced.	
4. Comptroller and Auditor General update The PAC received an update from the Comptroller and Auditor General (C&AG) on her audit plan for 2025. The following updates on ongoing work were provided: - Education Reform Programme – fieldwork was ongoing for the review and the audit specification had been issued on 7th April 2025. - Efficiency Savings: Good Practice Guide – the good practice guide was due to be issued in June 2025 with a workshop planned for September 2025. - Transparency and Excellence in Annual Reporting – fieldwork was commencing on this work with a project specification due for publication.	

21.05.2025

An event was planned for September 2025 to celebrate good practice across the organisations reviewed in this piece of work. The C&AG provided the PAC with an overview of the Office of the Comptroller and Auditor General Annual Report 2024 and noted the performance of the Jersey Audit Office (JAO) in 2024. It was noted that all Key Performance Indicators for the Office had either been met or partially met during 2024. Further comparisons were made with similar sized audit institutions in other jurisdictions noting that the JAO had performed well against most other audit institutions. The JAO had also stayed within budget for 2024, with the most significant spend arising as a result of the audit of the States of Jersey Group Accounts. It was noted that the JAO Board of Governance had reviewed and provided assurance on the C&AG's expenses for 2024 and the auditors had issued a clean opinion on the annual accounts for the JAO. The C&AG then provided the PAC with an overview of the Audit Quality Transparency Report for 2024 which had collected feedback from senior officers within Government, States Members and the PAC and wider stakeholders engaged with the JAO. The JAO had compared the stakeholder feedback it had received to that collected by other audit offices. The analysed results had been fed back to the auditors the C&AG appointed and to the affiliates who undertook work on behalf of the JAO. The C&AG was committed to improving the performance of the JAO, particularly in areas where it had not scored as highly as other audit offices had achieved.	
5. Staff Recruitment and Retention The PAC agreed that it would defer discussion of the Executive Response for the C&AG report 'Staff Recruitment and Retention' until its next scheduled meeting.	
6. Procurement by the Government of Jersey The PAC noted that the draft report was being finalised following the public hearing on Wednesday 7th May 2025 and that this would be shared in advance of the next scheduled meeting for discussion and approval by the PAC.	AH
7. Arm's Length Bodies, Grants and Subsidies The PAC noted that Officers were currently undertaking research to inform the questioning for the review and that an overview of the current Arm's Length Bodies and major grants recipients would be provided for the meeting on Wednesday 18th June 2025. It was agreed that, once this had been completed, the PAC would consider written correspondence in respect of the review.	JB
8. States Annual Report and Accounts 2024 The PAC noted that it was due to hold a public hearing with the Treasurer of the States and Chief Officer for Health and Care Jersey on Wednesday 11th June 2025 at 3:15pm. The PAC agreed proposed question areas for the hearing and Officers noted that a draft question plan would be shared in due course for approval by the PAC.	JB
9. Handling and Learning from Customer Feedback and Complaints The PAC agreed that it would defer discussion on the Executive Response to its report P.A.C.1/2025 Handling and Learning from Customer Feedback and Complaints until its next scheduled meeting.	

10. Quarter One 2025 Recommendations Tracker update The PAC agreed that it would defer discussion on the Quarter One 2025 Recommendations Tracker update until its next scheduled meeting.	
11. Future Meetings The PAC noted that its next scheduled meeting was due to take place at 12:30pm on Wednesday 11th June 2025 in the Blampied Room, States Building.	

Public Accounts Committee

Record of Meeting

Date: 11th June 2025

Present	Deputy Inna Gardiner, Chair Deputy Kristina Moore, Vice-Chair Deputy David Warr, Member Deputy Raluca Kovacs, Member Philip Taylor, Lay Member Vijay Khakhria, Lay Member Ali Awan, Lay Member
Apologies	Deputy Karen Wilson Glen Kehoe, Lay Member
In attendance	Lynn Pamment, Comptroller and Auditor General Richard Bell, Treasurer of the States [item 4 only] Tom Walker, Chief Officer, Health and Care Jersey [item 4 only] Andrew Hacquoil, Group Director, Strategic Finance, Treasury and Exchequer [item 4 only] Jason Whitfield, Chief Information Officer, Digital Service [item 4 only] Andy Harris, Committee and Panel Officer Joseph Brannigan, Research and Project Officer Michael Morris, Communications Officer

Agenda matter	Action
1. Records of Meetings The PAC agreed that it would defer approval of the records of the meetings held on 30th April and 21st May 2025 until its next scheduled meeting.	
2. Conflicts of Interest The PAC noted that no conflicts of interest were declared in respect of the items on the meeting's agenda.	
3. Public Hearing – States Annual Report and Accounts 2024 Review with Treasurer of the States and Chief Officer of Health and Care Jersey The PAC received the Treasurer of the States and Chief Officer of Health and Care Jersey and Officers for a public hearing regarding the States Annual Report and Accounts 2024 Review. The proceedings were webcast live via the States Assembly website and a recording was made so that a transcript could be produced.	

4. Comptroller and Auditor General update The PAC received an update from the Comptroller and Auditor General (C&AG) on her audit plan for 2025. The following updates on her ongoing work were provided: • Critical Infrastructure Resilience: Transport Links – fieldwork was nearing completion with the report expected in June 2025. • Efficiency Savings: Good Practice Guide – the good practice guide was due to be issued in June 2025 with a workshop planned for September 2025. • Financial Management and Internal Control: Follow up – this was in the draft reporting stage • Transparency and Excellence in Annual Reporting – fieldwork was commencing on this work with a project specification due for publication. An event was planned for September 2025 to celebrate good practice across the organisations reviewed in this piece of work. The C&AG provided the PAC with an overview of the Strategic Property Management that was published on 14th May 2025 and the key findings and recommendations arising from the report.	
5. Staff Recruitment and Retention The PAC agreed that it would defer discussion of the Executive Response for the C&AG report 'Staff Recruitment and Retention' until its next scheduled meeting.	
6. Handling and Learning from Customer Feedback and Complaints The PAC noted and discussed the Executive Response to the PAC report 'Handling and Learning from Customer Feedback and Complaints' and tasked Officers with drafting comments reflecting the discussion to accompany the presentation of the Executive Response.	JB
7. Procurement by the Government of Jersey The PAC agreed that it would defer discussion of the draft Procurement by the Government of Jersey report until its next scheduled meeting.	
8. Follow up Letter to the CEO The PAC discussed areas of follow up arising from the Quarterly Public Hearing with the Chief Executive Officer on 21st May 2025 and tasked Officers to produce a draft letter incorporating the areas discussed.	AH/JB
9. Future Meetings The PAC noted that its next scheduled meeting was due to take place at 12:30pm on Wednesday 18th June 2025 in the Blampied Room, States Building.	

Public Accounts Committee

Record of Meeting

Date: 18th June 2025

Present	Deputy Inna Gardiner, Chair Deputy Karen Wilson Deputy David Warr, Member Deputy Raluca Kovacs, Member Philip Taylor, Lay Member Vijay Khakhria, Lay Member Glen Kehoe, Lay Member
Apologies	Deputy Karen Wilson Deputy Kristina Moore, Vice-Chair Ali Awan, Lay Member
In attendance	Lynn Pamment, Comptroller and Auditor General Gavin Barker, Forvis Mazars [item 3 only] Nicola Hallas, Forvis Mazars [item 3 only] Karen Murray, Forvis Mazars [item 3 only] Andy Harris, Committee and Panel Officer Joseph Brannigan, Research and Project Officer [items 1 – 4] Michael Morris, Communications Officer [items 1 and,2 and 4]

Agenda matter	Action
1. Records of Meetings The PAC noted and agreed the records of the meetings held on 30 th April and 21 st May 2025.	
2. Conflicts of Interest The PAC noted that no conflicts of interest were declared in respect of the items on the meeting's agenda.	
3. Private Briefing – Forvis Mazars, External Auditors of the States of Jersey The PAC received Gavin Barker, Nicola Hallas, and Karen Murray from Forvis Mazars, external auditors of the States of Jersey for a private briefing in relation to their audit of the States of Jersey Annual Report and Accounts 2024. The record of this meeting was classified as exempt in accordance with the Freedom of Information (Jersey) Law 2011 (as amended) under Absolute Exemption Article 26.	
4. Staff Recruitment and Retention The PAC noted draft comments in relation to the Executive Response to the Comptroller and Auditor General (C&AG) report 'Staff Recruitment and Retention'. The PAC discussed the comments and agreed changes. It was agreed that the Officer would recirculate the comments with changes for Members to provide further comments on by 9:00am on Monday 23 rd June.	AH

18.06.2025

5. Handling and Learning from Customer Feedback and Complaints The PAC noted that it had presented its comments and the Executive Response to the report 'P.A.C.1/2025 Handling and Learning from Customer Feedback and Complaints'. It was agreed that the PAC would question the Chief Executive on the implementation of the recommendations at a quarterly hearing later in 2025.	
6. Procurement by the Government of Jersey The PAC noted and discussed the draft report in respect of its review 'Procurement by the Government of Jersey'. The PAC agreed changes and additions and agreed that, subject to these changes being made, the report could be sent for factual accuracy checking. The Chair of the PAC advised that findings and recommendations would be updated in line with comments made and circulated to Members on Friday 20th June for further comments ahead of the factual accuracy checking comments being received.	AH AH
7. Arm's Length Bodies, Grants and Subsidies The PAC agreed to defer discussion of this matter until its next scheduled meeting.	
8. States Annual Report and Accounts 2024 The PAC agreed to defer discussion of this matter until its next scheduled meeting.	
9. Future Meetings The PAC noted that its next scheduled meeting was due to take place at 12:30pm on Wednesday 2nd July 2025 in the Blampied Room, States Building.	

Public Accounts Committee

Record of Meeting

Meeting via Electronic Mail

Date: 1st July 2025

Present	Deputy Inna Gardiner, Chair Deputy Kristina Moore, Vice-Chair Deputy Karen Wilson Deputy David Warr, Member Deputy Raluca Kovacs, Member Philip Taylor, Lay Member Vijay Khakhria, Lay Member Glen Kehoe, Lay Member Ali Awan, Lay Member
Apologies	
In attendance	Andy Harris, Committee and Panel Officer

Agenda matter	Action
1. Procurement by the Government of Jersey The PAC approved the publication of its report 'P.A.C.2/2025 Procurement by the Government of Jersey. It was agreed that the report would be sent to States Members and the media under embargo before formal presentation on Wednesday 2 nd July 2025.	AH

Public Accounts Committee

Record of Meeting

Date: 2nd July 2025

Present	Deputy Inna Gardiner, Chair Deputy Kristina Moore, Vice-Chair Deputy Karen Wilson Deputy David Warr, Member Vijay Khakhria, Lay Member
Apologies	Deputy Raluca Kovacs, Member Philip Taylor, Lay Member Glen Kehoe, Lay Member Ali Awan, Lay Member
In attendance	Lynn Pamment, Comptroller and Auditor General [via Microsoft Teams] Helen Thompson, Deputy Comptroller and Auditor General Elaine Walsh, Chair, Risk and Audit Committee [item 3 only] Catherine Watson, Chief Internal Auditor [item 3 only] Andy Harris, Committee and Panel Officer Joseph Brannigan, Research and Project Officer

Agenda matter	Action
1. Record of Meetings The PAC agreed that it would defer approval of the records of the meetings from 11 th and 18 th June until its next scheduled meeting.	
2. Conflicts of Interest The PAC noted that there were no conflicts of interest to declare in respect of the items on the meeting agenda.	
3. Private Meeting – Chair, Risk and Audit Committee and Chief Internal Auditor The PAC received Elaine Walsh, Chair, Risk and Audit Committee and Catherine Watson, Chief Internal Auditor for a private meeting in relation to the States of Jersey Annual Report and Accounts 2024. The record of this meeting was classified as exempt in accordance with the Freedom of Information (Jersey) Law 2011 (as amended) under Absolute Exemption Article 26.	
4. Comptroller and Auditor General Update The Comptroller and Auditor General (C&AG) provided an update on the progress of her audit plan for 2025: Critical Infrastructure Resilience: Cyber Security Arrangements – fieldwork was commencing on this review, and the audit specification had been published on 23rd June 2025.	

• Critical Infrastructure Resilience: Transport Links – this review was currently in the draft reporting stage with the report expected to be presented during July 2025. • Efficiency Savings: Good Practice Guide – this was complete and had been presented on 26th June 2025. A workshop was planned for September. Noting that an Executive Response was not required for the guide, it was agreed that the PAC would write to the Chief Executive to ascertain how Government would take forward the suggestions made within the guide. • Financial Management and Internal Control: Follow up – this review was in the final draft reporting stage with the report planned to be presented during July 2025. • Health Insurance Fund – this review was currently in the draft audit specification stage.	
5. Grants and Subsidies – Follow up The PAC noted the Executive Response to the C&AG report ‘Grants and Subsidies – Follow up’. The PAC discussed the response and agreed it would produce comments highlighting the points discussed. Officers advised that this would be drafted and shared with the PAC for approval in due course.	AH
6. Procurement by the Government of Jersey The PAC noted that the report had been sent out under embargo before formal presentation on Wednesday 2nd July 2025. The Officer advised that the Executive Response to the report would be sent out in due course.	AH
7. States Annual Report and Accounts 2024 It was noted that the PAC was due to receive responses from the Treasurer of the States and Chief Officers for Health and Care Jersey, Economy and Infrastructure and Environment by Monday 7th July 2025. Officers advised that these would be circulated in due course. The PAC also noted draft heads of report for the review and discussed areas of inclusion. The PAC agreed changes to the document and requested that Officers commence with the drafting of the report subject to incorporation of these changes and receipt of outstanding information requests.	JB
8. Arm’s Length Bodies, Grants and Subsidies The PAC discussed a briefing paper prepared by Officers on the bodies within scope of its review of Arm’s Length Bodies (ALB), grants and subsidies. The PAC requested that the scope be amended to focus on the three areas identified by the C&AG (States Owned Entities, States Established Delivery Entities, States Established Independent Bodies and Office Holders) as well as two additional areas: • Organisations in receipt of a grant/subsidy from Government • Organisations linked to Government but not in receipt of a grant/subsidy. The PAC agreed that it would undertake research to ascertain the total income of each ALB within these categories and the percentage of income that was received from Government funding. The Officers advised that letters would be drawn up for the ALB’s and a further letter to Government requesting information to inform the review.	AH

9. Future Meetings	
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The PAC noted that its next scheduled meeting was due to take place at 12:30pm on Wednesday 16 th July in the Blampied Room, States Building.	
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Public Accounts Committee

Record of Meeting

Date: 16th July 2025

Present	Deputy Inna Gardiner, Chair Deputy Kristina Moore, Vice-Chair Deputy Karen Wilson Deputy Raluca Kovacs, Member Deputy David Warr, Member Vijay Khakhria, Lay Member Glen Kehoe, Lay Member Ali Awan, Lay Member
Apologies	Philip Taylor, Lay Member
In attendance	Lynn Pamment, Comptroller and Auditor General Andy Harris, Committee and Panel Officer

Agenda matter	Action
1. Record of Meetings The PAC noted and approved the records of the meetings held on 11 th and 18 th June 2025 and 1 st and 2 nd July 2025.	
2. Conflicts of Interest The PAC noted that there were no conflicts of interest to declare in respect of the items on the meeting agenda.	
3. Comptroller and Auditor General (C&AG) Update The Comptroller and Auditor General (C&AG) provided an update on the progress of the following reviews within her audit plan for 2025: • Critical Infrastructure Resilience: Transport Links – this was currently in the draft reporting stage with a report planned for August 2025. • Financial Management and Internal Control: Follow up – this was in the final reporting stage with the report intended to be presented in July 2025. <u>Efficiency Savings: Good Practice Guide</u> The C&AG provided an overview of the recently published good practice guide in respect of efficiency savings. It was explained that efficiency is one of three criteria used to assess value for money, alongside economy and effectiveness. The C&AG highlighted the following types of efficiencies and how they fed into the economy and effectiveness criteria: • Technical Efficiency – this focussed on carrying out activities faster with fewer resources or to a higher standard without additional resources. This fed into the economy by minimising the cost of resources used while having regard to the quality of output.	

• Allocative Efficiency – this focussed on allocating resources on activities with the best ratio of costs to benefits achieved. This fed into the effectiveness criteria which examined the extent to which objectives were achieved and the relationship between intended and actual impacts of service. Ultimately, it was noted in respect of technical efficiencies that savings were not necessarily efficiencies and efficiencies were not necessarily savings. Efficiencies were secured through the smart use of public money by either spending less to achieve the same or greater outputs or outcomes, or the same was spent but correspondingly greater outputs or outcomes were realised. It was noted that it did not include decisions to reduce costs with the intention to achieve less. These were noted as non-efficiency savings. The C&AG explained that the good practice guide had been written to be relevant at all levels of public sector planning and delivery. It aimed to provide insights and practical approaches to maximise success in identifying and implementing efficiency savings. The guide was structured into three sections as follows: • Identifying efficiencies • Planning to achieve efficiencies • Embedding efficiency gains The PAC agreed that it would write to the Chief Executive in order to understand how the Government of Jersey intended to use the good practice guide in improving its own practice around efficiencies.	AH
4. Grants and Subsidies – Follow up The PAC noted and approved draft Comments in relation to the Executive Response to the C&AG report ‘Grants and Subsidies – Follow up’. The PAC agreed that this could be presented to the States Assembly and tasked Officers to arrange for its presentation.	AH
5. Strategic Property Management The PAC noted and discussed the Executive Response to the C&AG report ‘Strategic Property Management’. The PAC agreed that it would present comments alongside the Executive Response and tasked Officers to draft comments reflecting the discussion. Officers advised that these would be drafted and circulated in due course for approval.	AH
6. States Annual Report and Accounts 2024 The PAC noted that the draft report was currently being prepared by Officers and would be shared in due course for discussion. The PAC agreed that it would arrange a meeting on Monday 21st June at 10am to discuss the main body of the report with a view to sending this for factual accuracy checking on Wednesday 23rd July. It was also agreed that the PAC would meet at 10am on Monday 28th July to discuss findings and recommendations for the report. The Officer advised that meeting requests would be circulated.	JB AH
7. Arm’s Length Bodies, Grants and Subsidies The PAC noted draft correspondence to be sent to the Chief Executive of the Government of Jersey in relation to its ongoing review. The Committee agreed changes to the letter and agreed it could be sent once the changes had been incorporated.	AH

The PAC also noted draft letters to be sent to Arm's Length Bodies (ALB's) in order to gather information for the review. The PAC discussed and agreed additional questions for inclusion. The PAC also reviewed the list of bodies identified within the briefing paper provided at the previous meeting and agreed which bodies it would send the letters to. Officers advised that the letters would be finalised and sent to all the relevant bodies as agreed by the PAC.	AH/JB
The PAC noted the previously circulated briefing paper which outlined the Ministerial portfolios and Accountable Officers that held responsibility for the various ALBs. The PAC agreed that it would look to arrange public hearings with the Chief Officers for Economy, Employment, Social Security and Housing and the Cabinet Office during October 2025. Officers were tasked with making the necessary arrangements for the hearings to take place.	AH/JB
8. Quarterly Public Hearing – Chief Executive of the Government of Jersey The PAC noted that it was due to hold a quarterly public hearing with the Chief Executive of the Government of Jersey on Wednesday 24th September 2025. The PAC discussed and agreed question areas to be taken forward at the hearing. Officers advised that a question plan would be drafted for consideration by the PAC at its first scheduled meeting in September.	AH/JB
9. Work Programme The PAC agreed to defer discussion of its work programme until its next scheduled meeting on 30th July 2025.	
10. Future Meetings The PAC noted that its next scheduled meeting was due to take place at 12:30pm on Wednesday 30th July in the Blampied Room, States Building. Noting the summer recess and availability of Members, the PAC agreed to postpone its planned meeting on Wednesday 20th August 2025. It also agreed that it would meet on Wednesday 3rd September 2025 between 12:30pm and 4:30pm and requested that Officers circulate a meeting request.	AH

Public Accounts Committee

Record of Meeting

Date: 21st July 2025

Present	Deputy Inna Gardiner, Chair Deputy Kristina Moore, Vice-Chair Deputy Karen Wilson Deputy Raluca Kovacs, Member Vijay Khakhria, Lay Member Philip Taylor, Lay Member
Apologies	Deputy David Warr, Member Glen Kehoe, Lay Member Ali Awan, Lay Member
In attendance	Lynn Pamment, Comptroller and Auditor General Andy Harris, Committee and Panel Officer Joseph Brannigan, Research and Project Officer

Agenda matter	Action
1. States Annual Report and Accounts 2024 The PAC noted and discussed the draft report for the review of the States Annual Report and Accounts 2024. The PAC agreed changes and additions to the main body of the report and agreed that, subject to the changes being made, the report could be sent for factual accuracy checking. The PAC tasked Officers to update the findings and recommendations as a result of the changes made and requested that the updated version be shared by Friday 25 th July so further consideration could be given to them ahead of the meeting on Monday 28 th July at 10:00am.	AH/JB AH/JB

Public Accounts Committee

Record of Meeting

Date: 28th July 2025

Present	Deputy Inna Gardiner, Chair Deputy Kristina Moore, Vice-Chair Deputy Karen Wilson Vijay Khakhria, Lay Member Philip Taylor, Lay Member
Apologies	Deputy David Warr, Member Deputy Raluca Kovacs, Member Glen Kehoe, Lay Member Ali Awan, Lay Member
In attendance	Lynn Pamment, Comptroller and Auditor General Andy Harris, Committee and Panel Officer Joseph Brannigan, Research and Project Officer

Agenda matter	Action
1. States Annual Report and Accounts 2024 The PAC noted and discussed the findings and recommendations for its review of the States Annual Report and Accounts 2024. It was also noted that comments on factual accuracy of the main body of the report were due to be received from Government by 5:00pm on Tuesday 29 th July. The PAC agreed changes to the findings and recommendations and requested Officers to update these and share the updated version of the report ahead of the meeting on Wednesday 30 th July at 12:30pm.	AH/JB

Public Accounts Committee

Record of Meeting

Date: 30th July 2025

Present	Deputy Inna Gardiner, Chair Deputy Kristina Moore, Vice-Chair Deputy Karen Wilson, Member Deputy Raluca Kovacs, Member Deputy David Warr, Member Vijay Khakhria, Lay Member Philip Taylor, Lay Member [Online] [items 1-2 and 4-7] Glen Kehoe, Lay Member Ali Awan, Lay Member [Online]
In attendance	Lynn Pamment, Comptroller and Auditor General [Online] Helen Thompson, Deputy Comptroller and Auditor General [Online] Deputy Alex Curtis [item 3 only] Connétable David Johnson [item 3 only] Deputy Max Andrews [Online] [item 3 only] Jason Whitfield, Chief Information Officer, Digital Service, Treasury and Exchequer [item 3 only] Ruth Galloway Head of Business Enablement and Customer Support, Chief Operating Office [item 3 only] Andy Harris, Committee and Panel Officer Joseph Brannigan, Research and Project Officer Michael Morris, Communications Officer Matthew Wellman, Communications Officer Monique Magalhaes, Committee and Panel Officer

Agenda matter	Action
1. Record of Meetings The PAC agreed to defer discussion of the meeting held on 16th July 2025 until its next scheduled meeting.	
2. Conflicts of Interest The PAC noted that Vijay Khakhria had now been appointed a board member of Jersey Opera House.	
3. Briefing – IT Strategy The PAC received government officials for a joint private briefing with members of the Corporate Services Scrutiny Panel on the Government Information Technology Strategy. The record of this meeting was classified as exempt in accordance with the Freedom of Information (Jersey) Law 2011 (as amended) under Absolute Exemption Article 26.	

4. Comptroller and Auditor General Update The PAC agreed to defer discussion of the Comptroller and Auditor General Audit Plan update until its next scheduled meeting.	
5. States Annual Report and Accounts 2024 The PAC discussed the draft States Annual Report and Accounts 2024 review report. The PAC requested the Officer make minor changes to the executive summary and findings and recommendations and tasked the Officer to share the report once these changes had been made and after comments from Government had been received for final review and approval. The PAC discussed a press release and subject to some minor changes was approved by the Committee.	JB/AH MM
6. Work Programme The PAC agreed to defer discussion of its work programme until its next scheduled meeting.	
7. Future Meetings The PAC noted that its next scheduled meeting was due to take place at 12:30pm on Wednesday 3rd September 2025 in the Blampied Room, States Building.	

Public Accounts Committee

Record of Meeting

Meeting held by electronic mail

Date: 31st July 2025

Present	Deputy Inna Gardiner, Chair Deputy Kristina Moore, Vice-Chair Deputy Karen Wilson, Member Deputy Raluca Kovacs, Member Deputy David Warr, Member Vijay Khakhria, Lay Member Philip Taylor, Lay Member Glen Kehoe, Lay Member Ali Awan, Lay Member
In attendance	Lynn Pamment, Comptroller and Auditor General Andy Harris, Committee and Panel Officer Joseph Brannigan, Research and Project Officer

Agenda matter	Action
1. States Annual Report and Accounts 2024 The PAC approved the presentation of its report 'P.A.C.3/2025 States Annual Report and Accounts 2024' and associated press release. The Officer advised that that the report and press release would be circulated immediately to the Chief Executive, States Assembly and media for formal presentation.	AH

Public Accounts Committee

Record of Meeting

Date: 3rd September 2025

Present	Deputy Inna Gardiner, Chair Deputy Kristina Moore, Vice-Chair Deputy Raluca Kovacs, Member Deputy David Warr, Member Vijay Khakhria, Lay Member Philip Taylor, Lay Member
Apologies	Ali Awan, Lay Member Glen Kehoe, Lay Member Deputy Karen Wilson, Member
In attendance	Lynn Pamment, Comptroller and Auditor General [Online] Joanna Falla, Committee and Panel Officer Joseph Brannigan, Research and Project Officer Matthew Wellman, Communications Officer

Agenda matter	Action
1. Record of Meetings The PAC approved the records of the meetings held on 16th, 21st, 28th, 30th and 31st July 2025.	
2. Conflicts of Interest The PAC did not note any Conflicts of Interest.	
3. Comptroller and Auditor General Update The PAC received an update from the Comptroller and Auditor General (C&AG) on her audit plan for 2025. The following updates on her ongoing work were provided: • Education Reform Programme Fieldwork was complete • Major and Strategic Projects including Capital Projects was planned • Sustainable Healthcare Funding was planned The C&AG provided the PAC with an overview of the Critical Infrastructure Resilience Transport Links that was published on 29 th August 2025 and the key findings and recommendations arising from the report. The C&AG reminded members of the PAC of the Jersey Audit Office Annual Reporting Awards 2025 on 16 th September 2025.	
4. Arm's Length Bodies, Grants and Subsidies The PAC received an update on the progress of the review from Officers, who informed the committee that a large number of submissions had been received though some were still to come back due to extensions being granted.	

The PAC reviewed some of the submissions received from ALOs and SOEs and asked Officers to go back to some SOEs regarding the details that had not been supplied within their submissions. The PAC reviewed the excel prepared by the Officer to analyse the submissions and requested that this be updated to provide a narrative approach. The PAC noted and discussed the draft question plan for the public hearing with the Treasurer of the States on Wednesday 17th September 2025. The PAC requested the Officer to make changes regarding recommendations, SOE questions and process questions.	JB JB
5. Procurement by the Government of Jersey The PAC reviewed the Executive Response received from the Government and agreed to publish the Executive Response and seek input from stakeholders on the Executive Response to inform the PAC comments paper.	JB
6. Quarterly Hearing – Chief Executive Government of Jersey The PAC agreed to defer discussion of its Quarterly Hearing Chief Executive Government of Jersey until its next scheduled meeting.	
7. Work Programme The PAC agreed to defer discussion of its work programme until its next scheduled meeting.	
8. Future Meetings The PAC noted that its next scheduled meeting was due to take place at 12:30pm on Wednesday 17th September 2025 in the Blampied Room, States Building.	

Public Accounts Committee

Record of Meeting

Date: 17th September 2025

Present	Deputy Inna Gardiner, Chair Deputy Karen Wilson, Member Deputy Raluca Kovacs, Member Deputy David Warr, Member [item 3 onwards] Vijay Khakhria, Lay Member Philip Taylor, Lay Member Ali Awan, Lay Member Glen Kehoe, Lay Member
Apologies	Deputy Kristina Moore, Vice-Chair
In attendance	Lynn Pamment, Comptroller and Auditor General [item 3 onwards] Helen Thompson, Deputy Comptroller and Auditor General Richard Bell, Treasurer of the States [item 2 only] Steven Robinson, Head of Shareholder Relations, Treasury and Exchequer [item 2 only] Sebastian Perez, Head of Corporate Governance, Treasury and Exchequer [item 2 only] Andy Harris, Committee and Panel Officer Matthew Wellman, Communications Officer [item 1 and 2 only]

Agenda matter	Action
1. Conflicts of Interest The Public Accounts Committee (PAC) did not note any Conflicts of Interest.	
2. Public Hearing – Treasurer of the States, Arm's Length Bodies, Grants and Subsidies Review The PAC received the Treasurer of the States and Officers for a public hearing in relation to its review 'Arm's Length Bodies, Grants and Subsidies'. The proceedings were webcast live via the States Assembly website, and a recording was made so that a transcript could be produced.	
3. Comptroller and Auditor General Update The PAC agreed to defer discussion of the C&AG update until its next scheduled meeting.	
4. Arm's Length Bodies, Grants and Subsidies The PAC recalled that it was due to hold public hearings with the Chief Officers for Economy, Employment Social Security and Housing and the Cabinet Office on Wednesday 24 th September 2025. The PAC noted and discussed draft question plans for the hearings and agreed changes. The Officer advised that these changes would be incorporated, and an updated version circulated in due course.	AH

The PAC also agreed that it would seek to arrange public hearings with the Chief Executives of States Owned Entities, specifically Andium Homes, Ports of Jersey and States of Jersey Development Company on 15 th October 2025. The Officers advised that details of these hearings would be circulated in due course.	AH
5. Procurement by the Government of Jersey The PAC reviewed the Executive Response and noted that comments had been received from the Institute of Directors (IoD) in relation to the response. The PAC agreed that it would draft comments based on the response from the IoD and its own discussions. It was also noted that officers had written to the Chamber of Commerce and Jersey Construction Council requesting their comments on the Executive Response due to the evidence they provided during the review, however, it had not yet received a response. The PAC agreed that it would follow up with these organisations with a view to incorporating these into its own comments. The PAC also agreed that it would present its comments with a news release highlighting its findings to the media. The Officer advised that they would liaise with the Communications Officer once the comments were prepared.	AH AH AH
6. Recommendations Tracker – Quarter Two The PAC agreed to defer discussion of the Quarter Two update on the recommendations tracker until its next scheduled meeting.	
7. Quarterly Hearing – Chief Executive Government of Jersey The PAC agreed to defer discussion of its Quarterly Hearing Chief Executive Government of Jersey until its next scheduled meeting.	
8. Work Programme The PAC agreed to defer discussion of its work programme until its next scheduled meeting.	
9. Future Meetings The PAC noted that its next scheduled meeting was due to take place at 12:30pm on Wednesday 24 th September 2025 in the Blampied Room, States Building. The PAC also agreed that it would cancel the proposed meeting on Wednesday 29 th October due to the half term week and Members availability.	AH

Public Accounts Committee

Record of Meeting

Date: 24th September 2025

Present	Deputy Inna Gardiner, Chair Deputy Karen Wilson, Member Deputy David Warr, Member Vijay Khakhria, Lay Member Ali Awan, Lay Member
Apologies	Deputy Kristina Moore, Vice-Chair Deputy Raluca Kovacs, Member Glen Kehoe, Lay Member Philip Taylor, Lay Member
In attendance	Lynn Pamment, Comptroller and Auditor General Richard Corrigan, Chief Officer, Economy [item 2 only] Fiona Smith, Head of Business Management and Governance, Department for the Economy [item 2 only] Sophie Le Sueur, Chief Officer Employment, Social Security and Housing [item 3 only] Paul McGinnety, Director of Local Services, Social Security and Housing [item 3 only] Paul Wylie, Chief Officer, Cabinet Office [item 3 only] Sebastian Perez, Head of Corporate Governance, Treasury [item 3 only] Andy Harris, Committee and Panel Officer Joseph Brannigan, Research and Project Officer Matthew Wellman, Communications Officer

Agenda matter	Action
1. Conflicts of Interest The PAC noted that there were no conflicts of interest to declare in respect of the items on the meeting agenda.	
2. Public Hearing – Chief Officer Economy - Arm's Length Bodies, Grants and Subsidies Review The Panel received Richard Corrigan, Chief Officer, Economy, and Officers for a Review Hearing at 2:00pm. The proceedings were webcast live on the States Assembly website and a recording was made so that a transcript could be produced.	
3. Public Hearing – Chief Officer ESSH and Chief Officer Cabinet Officer - Arm's Length Bodies, Grants and Subsidies Review The Panel received Sophie Le Sueur, Chief Officer Employment, Social Security and Housing, Paul Wylie, Chief Officer, Cabinet Office and Officers for a Review Hearing at 3:15pm. The proceedings were webcast live on the States Assembly website and a recording was made so that a transcript could be produced.	

4. Comptroller and Auditor General Update The Comptroller and Auditor General (C&AG) provided an update on the progress of her audit plan for 2025: • Critical Infrastructure Resilience: Cyber Security Arrangements – fieldwork was commencing, and the audit specification had been published on 23rd June 2025. • Critical Infrastructure Resilience: Transport Links – was completed and the report was published 29 August 2025 • Health Insurance Fund – Fieldwork was due to commence, and an Audit Specification was published on 27 August 2025 • Education Reform Programme: this was in the Draft reporting stage, and the Audit Specification was published on 7 April 2025 • Fire and Rescue Service – this review was in the draft audit specification stage with Fieldwork planned to commence September 2025 The Comptroller and Auditor General provided an update to the PAC on the recruitment of the next C&AG noting that the appointment of recruitment consultants had taken place and that the advertisement for the position was now live to meet the timeline for the new appointee to commence on 1st January 2027. The Comptroller and Auditor General reminded PAC Members of the ongoing Jersey Audit Office at 20 events that had taken place and provided an update on some of the key highlights including: • 10 days of celebration starting on 15 September 2025 • Annual Reporting Awards 16 September 2025 • Officer workshop on Efficiency Savings 18 September 2025 • Drop-in sessions for officers 18 September 2025 • Auditor Proud Day 25 September 2025 • Public drop-in sessions 25 September 2025	
5. Arm's Length Bodies, Grants and Subsidies The PAC received an update from Officers regarding the progress of the review. The Committee noted and discussed the follow up questions to the Treasurer of the States and provided approval. The PAC asked Officers to arrange public hearings on the 15th October with three States Owned entities (namely Andium Homes, States of Jersey Development Company and Ports of Jersey). The PAC also agreed that it would seek to arrange public hearings with States Established Delivery Entities including Digital Jersey, Jersey Business and Visit Jersey on 5th November 2025. Officers advised that contact would be made to arrange these accordingly.	AH/JB
6. Procurement by the Government of Jersey The PAC noted and discussed the draft Comments Paper prepared by Officers to the PAC's review. After reviewing the Comments Paper, the PAC requested changes and tasked Officer to make these changes ahead of the Committee's next scheduled meeting. The Committee also asked Officers to include the comments received from stakeholders	AH/JB

7. Recommendations Tracker - Quarter Two The PAC agreed to defer discussion of its Recommendations Tracker until its next scheduled meeting.	
8. Quarterly Hearing – Chief Executive Government of Jersey The PAC agreed to defer discussion of its Quarterly Hearing Chief Executive Government of Jersey until its next scheduled meeting.	
9. Future Meetings The PAC noted that its next scheduled meeting was due to take place at 12:30pm on Wednesday 8th October 2025 in the Blampied Room, States Building.	

Public Accounts Committee

Record of Meeting

Date: 8th October 2025

Present	Deputy Inna Gardiner, Chair Deputy Karen Wilson, Member Deputy David Warr, Member Vijay Khakhria, Lay Member Ali Awan, Lay Member
Apologies	Deputy Kristina Moore, Vice-Chair Deputy Raluca Kovacs, Member Glen Kehoe, Lay Member Philip Taylor, Lay Member
In attendance	Lynn Pamment, Comptroller and Auditor General Dr. Andrew McLaughlin, Chief Executive Officer, Government of Jersey [item 3 only] Sebastian Perez, Head of Corporate Governance, Treasury and Exchequer [item 3 only] Andy Harris, Committee and Panel Officer Peter Lamy, Committee and Panel Officer Joseph Brannigan, Research and Project Officer Matthew Wellman, Communications Officer

Agenda matter	Action
1. Records of Meetings The PAC agreed to defer discussion of its records of meetings until its next scheduled meeting.	
2. Conflicts of Interest The PAC noted that there were no conflicts of interest to declare in respect of the items on the meeting agenda.	
3. Quarterly Public Hearing – Chief Executive Officer, Government of Jersey The PAC received Andrew McLaughlin, Chief Executive Officer, Government of Jersey and Sebastian Perez, Head of Corporate Governance, Treasury and Exchequer for a Quarterly Hearing at 1:00pm. The proceedings were webcast live on the States Assembly website and a recording was made so that a transcript could be produced.	
4. Comptroller and Auditor General Update The PAC agreed to defer discussion of its Comptroller and Auditor General update until its next scheduled meeting.	

5. Arm's Length Bodies, Grants and Subsidies The PAC noted the arrangements for public hearings with Andium Homes, States of Jersey Development Company and Ports of Jersey on 15 October 2025. The PAC reviewed and discussed the draft question plans for the hearings and requested Officers to make the agreed changes.	AH/JB/PL
6. Recommendations Tracker - Quarter Two The PAC agreed to defer discussion of its Recommendations Tracker until its next scheduled meeting.	
7. Future Meetings The PAC noted that its next scheduled meeting was due to take place at 12:30pm on Wednesday 15th October 2025 in the Blampied Room, States Building.	

Public Accounts Committee

Record of Meeting

Date: 15th October 2025

Present	Deputy Inna Gardiner, Chair Deputy Kristina Moore, Vice-Chair Deputy Karen Wilson, Member Deputy David Warr, Member (Apologies Items 1, 2, 3 and 4) Vijay Khakhria, Lay Member Deputy Raluca Kovacs, Member Glen Kehoe, Lay Member Philip Taylor, Lay Member
Apologies	Ali Awan, Lay Member
In attendance	Lynn Pamment, Comptroller and Auditor General Matt Thomas, Chief Executive Officer, Ports of Jersey [item 4 only] Stephen King, Chief Operating Officer, Ports of Jersey [item 4 only] Lee Henry, Chief Executive Officer, States of Jersey Development Company [item 5 only] Judy Greenwood, Finance Director States of Jersey Development Company [item 5 only] Andy Harris, Committee and Panel Officer [items 1 to 3 only] Peter Lamy, Committee and Panel Officer Joseph Brannigan, Research and Project Officer Matthew Wellman, Communications Officer

Agenda matter	Action
1. Records of Meetings The PAC approved the records of the meetings held on 3rd, 17th and 24th September and 8th October 2025.	
2. Conflicts of Interest The Chair noted that she was a Director of Journey Boutique Ltd (as identified in their declarations of interest) and accordingly indicated that she would not question items that would specifically impact that business, noting tourism implications of the Arm's Length Bodies, Grants and Subsidies Review. Lay member, Glen Kehoe, noted that his employer had dealings with Ports of Jersey and so would not be taking part in the hearing with Ports of Jersey scheduled to take place that day.	
3. Public Hearings – Arm's Length Bodies, Grants and Subsidies Review The PAC noted and discussed the questions plans that had been prepared by Officers ahead of the hearings. The PAC noted that the public hearing with Andium Homes was being rearranged to 5 th November 2025.	

4. Review Public Hearing – Chief Executive Officer - Ports of Jersey The PAC received Matt Thomas, Chief Executive Officer, Ports of Jersey and Stephen King, Chief Operating Officer, Ports of Jersey for a Public Review Hearing at 1:30pm. The proceedings were webcast live on the States Assembly website and a recording was made so that a transcript could be produced.	
5. Review Public Hearing – Chief Executive Officer – SOJDC The PAC received Lee Henry, Chief Executive Officer, States of Jersey Development Company and Judy Greenwood, Finance Director, States of Jersey Development Company for a Public Review Hearing at 3:30pm. The proceedings were webcast live on the States Assembly website and a recording was made so that a transcript could be produced.	
6. Arm's Length Bodies, Grants and Subsidies Review The PAC discussed the hearings that had taken place and agreed that a social media post would be drafted outlining key themes. The Committee further agreed that a letter to the Ports of Jersey would be sent to request further information pertaining to the Arm's Length Bodies, Grants and Subsidies Review. The PAC noted the arrangements for public hearings with Digital Jersey being scheduled for 5th November 2025 and agreed key question themes. The Committee noted the arrangements for public hearings with Visit Jersey and Jersey Business being scheduled for 19th November 2025 and agreed key question themes. The PAC agreed that further information on the setting of employee remuneration within Arm's Length Bodies would be beneficial and requested that letters be drafted to the boards of these bodies to request this.	PL/JB JB JB PL/JB
7. Comptroller and Auditor General Update The PAC agreed to defer discussion of its Comptroller and Auditor General update until its next scheduled meeting.	
8. Future Meetings The PAC noted that its next scheduled meeting would take place at 12:30pm on Wednesday 5th November 2025 in the Blampied Room, States Building.	

Public Accounts Committee

Record of Meeting

Date: 5th November 2025

Present	Deputy Inna Gardiner, Chair Deputy Kristina Moore, Vice-Chair (Apologies Item 9) Deputy Raluca Kovacs, Member Deputy Karen Wilson, Member (Apologies Items 1-3) Deputy David Warr, Member (Apologies Items 1-4) Vijay Khakhria, Lay Member (Apologies Item 9) Philip Taylor, Lay Member
Apologies	Ali Awan, Lay Member Glen Kehoe, Lay Member
In attendance	<u>Items 4-9 only</u> Lynn Pamment, Comptroller and Auditor General <u>Items 1-3 only</u> Helen Thompson, Deputy Comptroller and Auditor General <u>Items 1-5 and 7-9 only</u> Tara Carter, Speaker of the Anguilla House of Assembly Merrick Richardson, Member, Anguilla House of Assembly Jeison Bryan, Member, Anguilla House of Assembly Ellis Webster, Member, Anguilla House of Assembly Vanicha Proctor, Deputy Clerk & Clerk of Committees, Anguilla House of Assembly <u>Item 6 only</u> Catherine Watson, Chief Internal Auditor, Government of Jersey Rosie Fraser, Deputy Chief Internal Auditor, Government of Jersey <u>Item 7 only</u> Tony Moretta, Chief Executive Officer, Digital Jersey Amy Taylor, Chief Operating Officer, Digital Jersey <u>Item 8 only</u> Lindsay Wood, Chief Executive Officer, Andium Homes Dominique Counce, Head of Stakeholder Engagement, Andium Homes Andy Harris, Committee and Panel Officer [Items 1-6 and 9 only] Peter Lamy, Committee and Panel Officer Joseph Brannigan, Research and Project Officer Matthew Wellman, Communications Officer [Items 7-9 only]

Agenda matter	Action
1. Welcome	

The PAC welcomed representatives from the Anguilla House of Assembly who would be joining the meeting electronically. The Chair requested that the representatives vacate the meeting for Item 6 given its confidential nature.	
2. Records of Meetings The PAC approved the records of the meetings held on 15th October 2025.	PL
3. Conflicts of Interest The PAC noted that no conflicts of interest were declared in respect of the items on the meeting's agenda.	
4. Public Hearings – Arm's Length Bodies, Grants and Subsidies Review The PAC noted and discussed the questions plans that had been prepared by Officers ahead of public hearings due to take place with representatives of Digital Jersey and Andium Homes Limit as part of the Arm's Length Bodies, Grants and Subsidies Review (the Review). The PAC agreed the question plan as amended and distributed questions amongst Committee Members.	
5. 2024 Annual Reports and Accounts Review The PAC noted and discussed the executive response to the States Annual Report and Accounts 2024 Review (P.A.C.3/2025). The Committee identified that the publication of the Fiscal Policy Panel Annual Report would potentially impact the deferred status of Recommendation 8 of its Report and agreed that a social media post on the topic should be presented. The PAC agreed that comments should be drafted on the executive response. The Committee acknowledged that an electronic copy of draft comments would be circulated for consideration and approval in due course.	MW JB
6. Chief Internal Auditor The PAC welcomed the Chief Internal Auditor for a general discussion of their work. The record of this meeting was classified as exempt in accordance with the Freedom of Information (Jersey) Law 2011 (as amended) under Absolute Exemption Article 37.	
7. Arm's Length Bodies, Grants and Subsidies Review – Public Hearing – Digital Jersey The PAC received Tony Moretta, Chief Executive Officer, Digital Jersey and Amy Taylor, Chief Operating Officer, Digital Jersey for a Public Review Hearing at 2:30pm. The proceedings were webcast live on the States Assembly website and a recording was made so that a transcript could be produced.	
8. Arm's Length Bodies, Grants and Subsidies Review – Public Hearing – Andium Homes Ltd. The PAC received Lindsay Wood, Chief Executive Officer, Andium Homes and Dominique Caunce, Head of Stakeholder Engagement, Andium Homes for a Public Review Hearing at 3:30pm. The proceedings were webcast live on the States Assembly website and a recording was made so that a transcript could be produced.	
9. Arm's Length Bodies, Grants and Subsidies Review – post hearing discussion	

The PAC discussed the hearings that had taken place and agreed that a social media post would be formed outlining key themes.	PL/JB
The PAC recalled its decision at its meeting of 15 th October 2025 to write to the boards of Arm's Length Bodies to request further information on the setting of employee remuneration and reaffirmed that this should take place.	PL/JB

Public Accounts Committee

Record of Meeting

Date: 19th November 2025

Present	Deputy Inna Gardiner, Chair Deputy Kristina Moore, Vice-Chair Deputy Raluca Kovacs, Member Deputy David Warr, Member (Apologies Items 1-3) Glen Kehoe, Lay Member Vijay Khakhria, Lay Member
Apologies	Deputy Karen Wilson, Member Ali Awan, Lay Member Philip Taylor, Lay Member
In attendance	<u>Item 5 only</u> Tricia Warwick, Chief Executive Officer, Visit Jersey Martin George, Chair, Visit Jersey Board David Schofield, Head of Corporate Services, Visit Jersey <u>Item 6 only</u> Paul Murphy, Chief Executive Officer, Jersey Business Rebecca Batten, Head of Service Development, Jersey Business Lynn Pamment, Comptroller and Auditor General Helen Thompson, Deputy Comptroller and Auditor General Peter Lamy, Committee and Panel Officer Joseph Brannigan, Research and Project Officer Matthew Wellman, Communications Officer [Items 7-8 only]

Agenda matter	Action
1. Records of Meetings	
The PAC approved the records of the meetings held on 5 th November 2025.	PL
2. Conflicts of Interest	
The Chair highlighted that, as previously declared, she was a Director of Journey Boutique Ltd and accordingly indicated that she would not question items that would specifically impact that business, noting tourism implications of the Arm's Length Bodies, Grants and Subsidies Review public hearing with Visit Jersey.	
3. Critical Infrastructure Resilience - Transport Links - Executive Response	
The PAC discussed a draft comments paper on Critical Infrastructure Resilience - Transport Links - Executive Response [R.129/2025 Res] which had been circulated electronically. The Committee discussed the implications of the announcement of cessation of operations of the airline Blue Island, noting that a letter from the Chair had been sent to the Treasurer of the States on that topic. The Panel discussed alterations to the draft comments paper and agreed that	PL/IG

these could receive final approval by the Chair once the updates had been made in due course. The PAC agreed that a press release should be formed outlining the presentation of the comments paper and the letter to the Treasurer of the States, and that further consideration of the topic would be given following response from the Treasurer of the States.	PL
4. Public Hearings – Arm’s Length Bodies, Grants and Subsidies Review The PAC noted and discussed the questions plans that had been prepared by Officers ahead of public hearings due to take place with representatives of Visit Jersey and Jersey Business as part of the Arm’s Length Bodies, Grants and Subsidies Review (the Review). The PAC agreed the question plan as amended and distributed questions amongst Committee Members.	
5. Arm’s Length Bodies, Grants and Subsidies Review – Public Hearing – Visit Jersey The PAC received representatives of Visit Jersey for a Public Review Hearing at 2:00pm. The proceedings were webcast live on the States Assembly website and a recording was made so that a transcript could be produced.	
6. Arm’s Length Bodies, Grants and Subsidies Review – Public Hearing – Jersey Business The PAC received representatives of Jersey Business for a Public Review Hearing at 3:20pm. The proceedings were webcast live on the States Assembly website and a recording was made so that a transcript could be produced.	
7. Arm’s Length Bodies, Grants and Subsidies Review – post hearing discussion The PAC discussed the hearings that had taken place and agreed that follow-on letters would be sent to all States-Established Delivery Entities. The PAC agreed that a further letter would be sent to the Chief Officer, Department for the Economy, with additional questions that had been raised following the evidence gathering that had been taken place. The PAC discussed data and themes that it believed may be included within its report and received a verbal briefing from the Officer as to the timeframe for the Arm’s Length Bodies, Grants and Subsidies Review, noting that it was anticipated that a Heads of Report would be drafted for consideration at its meeting of 3rd December 2025. The Committee agreed that it would be useful to receive a briefing document to aid in consideration of the information gained during evidence gathering.	PL PL PL
8. Future meetings The PAC noted its draft meeting schedule for 2025 and agreed proposed dates. The PAC discussed its meeting scheduled for Wednesday 17th December 2025 and agreed that this would be rescheduled to take place at 1pm on Monday 15th December 2025 via Microsoft Teams. The PAC noted that its next scheduled meeting was due to take place at 12:30pm on Wednesday 3rd December 2025 in the Blampied Room of the States Building.	PL JB

Public Accounts Committee

Record of Meeting

Date: 3rd December 2025

Present	Deputy Inna Gardiner, Chair Deputy Kristina Moore, Vice-Chair Deputy David Warr, Member Deputy Karen Wilson, Member Deputy Raluca Kovacs, Member (Apologies Items 5-7) Glen Kehoe, Lay Member Philip Taylor, Lay Member Vijay Khakhria, Lay Member
Apologies	Ali Awan, Lay Member
In attendance	Helen Thompson, Deputy Comptroller and Auditor General Peter Lamy, Committee and Panel Officer

Agenda matter	Action
1. Records of Meetings	
The PAC approved the records of the meetings held on 19 th November 2025.	PL
2. Conflicts of Interest	
Philip Talyor, Lay Member, identified that they had been contacted by the Chair of the Digital Jersey Board seeking clarification around the Arm's Length Bodies, Grants and Subsidies Review (the Review) and its potential findings. The Lay Member had informed the Chair of the Digital Jersey Board that the Review's Terms of Reference, and public evidence gathered to date, was publicly available and that the Committee's report and findings would be published in due course.	
The Chair identified that, in undertaking a public appointment for the States Assembly and its Panels and Committees, it was not uncommon for members to be contacted by the general public or stakeholders. The PAC agreed this did not constitute a conflict of interest.	
3. Public Hearings	
The PAC discussed question topics for the Quarterly Public Hearing with the Chief Executive Officer of the Government of Jersey (the CEO), scheduled to take place on Tuesday 14 th January 2026. The Committee agreed question topics and that a draft question plan should be circulated for consideration prior to a meeting which would take place an hour before the hearing.	PL
Upon further discussion, the PAC agreed that a letter should be sent to the CEO requesting information to be provided in order to aid in concise questioning during the hearing.	PL
4. Comptroller and Auditor General update	
The PAC received an update from the Deputy Comptroller and Auditor General (C&AG) in relation to Jersey Audit Office audit plan for 2025 to 2028.	

5. Arm's Length Bodies, Grants and Subsidies Review The PAC noted a draft Heads of Report which had been formed to aid in the discussions of the Committee regarding the review. The PAC identified key thoughts on the information gained during the course of the review and agreed that the draft Heads of Report would be updated accordingly. Recalling that evidence gathering for the review was ongoing, the Committee agreed that electronic consideration and approval of the Heads of Report would be given in due course.	PL
6. Work Programme The PAC noted and discussed its work programme for 2026. The PAC agreed that a Terms of Reference and Scoping Document should be prepared for a desktop review of outstanding COVID-19 recommendations. The Committee agreed that any findings would be reported in its anticipated legacy report and that any points for further scrutiny would be highlighted for a future PAC to consider progressing.	PL
7. Future meetings The PAC noted that its next scheduled meeting was due to take place at 1pm on Monday 15th December 2025 via Microsoft Teams.	

Public Accounts Committee

Record of Meeting

Date: 15th December 2025

Present	Deputy Inna Gardiner, Chair Deputy Karen Wilson, Member Glen Kehoe, Lay Member Philip Taylor, Lay Member Vijay Khakhria, Lay Member
Apologies	Deputy Kristina Moore, Vice-Chair Deputy David Warr, Member Deputy Raluca Kovacs, Member Ali Awan, Lay Member
In attendance	Lynn Pamment, Comptroller and Auditor General Peter Lamy, Committee and Panel Officer

Agenda matter	Action
1. Records of Meetings The PAC approved the records of the meetings held on 7 th May and 3 rd December 2025.	PL
2. Public Hearings The PAC discussed question topics for the Quarterly Public Hearing with the Chief Executive Officer of the Government of Jersey (the CEO), scheduled to take place on Tuesday 14th January 2026. The Committee agreed further question topics should be included in the CEO question plan and noted that an electronic copy of the questions would be circulated in due course for consideration prior to the public hearing.	PL
3. Arm's Length Bodies, Grants and Subsidies Review The PAC noted a draft Heads of Report which had been updated following the discussions of the Committee held during its meeting of 3 rd December 2025. The Committee noted that responses to letters requesting further information from Chief Officers were expected to be received the following day and identified that it was likely the anticipated responses would be included within the draft Heads of Report. Upon further consideration the PAC approved the Heads of Report and requested the Officer to progress report drafting.	PL
4. COVID-19 Follow up Review The PAC noted and discussed a draft Terms of Reference and Scoping Document for a desktop review of outstanding COVID-19 recommendations. Upon consideration the Committee approved these documents agreeing that correspondence would be sent to the executive in January 2026 to launch the review and request updates as to the implementation of previously agreed recommendations.	PL

5. Future meetings	
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The PAC noted that its next scheduled meeting was due to take place at 12:00pm on Wednesday 14 th January 2026 in the Blampied Room of the States Building.	
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