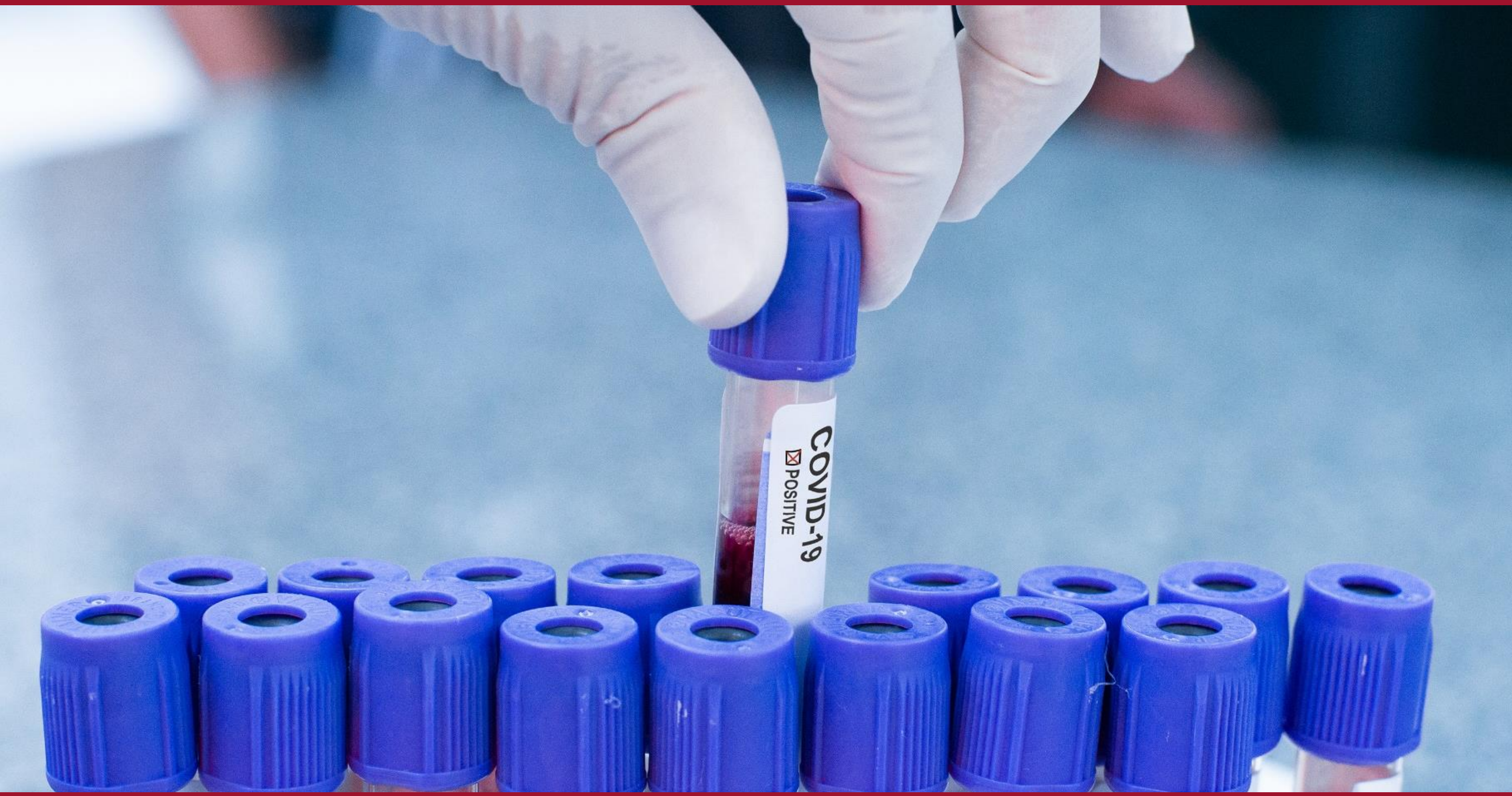
Interim-COVID-19 Follow up

Public Accounts Committee

16th April 2026

P.A.C.2/2026



States of Jersey
States Assembly

États de Jersey
Assemblée des États

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1. Lead Member's Foreword

This review examined how recommendations made to Government during and following the COVID-19 pandemic have been implemented. The Committee wished to understand if any important actions remained outstanding from the recommendations and to highlight areas that may require further scrutiny by the next Committee if they so wish.

The Governments response to COVID-19 was reviewed by the Comptroller and Auditor General, Scrutiny Panels, the Independent COVID 19 Review and past Public Accounts Committee out of which many recommendations were made to Government. The PAC felt it was important to follow these up to see how recommendations made during that time have been implemented and the continued importance on emergency responsiveness and Island resilience.

We found that most COVID-19 recommendations have been implemented and that there have been improvements in wider resilience structures such as an updated to Crisis Resilience Improvement Plan, exercises with the UK and improvements in emergency planning functions as seen in recent emergencies.

However, there remains some uncertainty around the criteria used to close recommendations and we have noted that there are areas were future scrutiny around the wider topic of resilience, such as the Government's implementation of the Civil Contingencies (Resilience) Law if adopted, analysing risk registers to see how risks are identified, and if areas such as monitoring the level of essential roles in health, changes in use of public facilities, and how Arm's Length Bodies would be utilised during an emergency are captured as part of risk assessment and risk planning.

The Committee would like to thank the officers who supported this review, and I as lead member on the review would like to thank the Committee members for their engagement.

Deputy Karen Wilson
Lead Member,
Public Accounts Committee Review of COVID-19 Follow up

2. Executive Summary

The Public Accounts Committee (PAC) undertook a focused review to assess the extent to which the Government of Jersey had implemented the wide range of COVID-19 related recommendations arising from the Comptroller and Auditor General, Scrutiny Panels, the Independent COVID 19 Review and previous PAC work. The Committee sought to establish whether any significant actions remained outstanding which may impact the Government's emergency preparedness and to identify areas requiring further scrutiny by the next Committee following the June 2026 election. Evidence was gathered through written responses from the Chief Executive and questioning during the quarterly public hearing held on 4 March 2026.

Overall, the PAC found from the evidence provided that most COVID-19 recommendations have been implemented, supported by updated resilience structures such as the Crisis Resilience Improvement Plan, and strengthened public health and emergency planning functions. However, the review identified uncertainty around the criteria used to close some recommendations, with some potentially marked as complete before associated actions were finalised.

Additional themes highlighted for future scrutiny include following the Government's implementation of Civil Contingencies (Resilience) Law once agreed, continued development of emergency preparedness through exercises, and ensuring adequate long term financial resilience. The Committee also notes ongoing concerns of the CEO regarding the Island's ability to match its stated risk appetite with appropriate funding. These areas present important opportunities for further examination by the next PAC to ensure Jersey's resilience and response to emergencies continues to strengthen.

3. Findings and Recommendations

3.1 Findings

FINDING 1
All but one recommendation made to the Government of Jersey regarding COVID-19 has been closed, however there are instances in which the PAC would question if the actions have been fully completed, for example in progression of legislative frameworks.

FINDING 2
The PAC understands that the Civil Contingencies Law (proposed to be named the Resilience Law) is in pre-drafting and should be ready for the next Government to progress following decision by the future Council of Ministers.

FINDING 3
Jersey has taken part in two pandemic exercises over the winter, led by the United Kingdom. These have resulted in learnings which will be implemented by the Government of Jersey.

FINDING 4
The Government of Jersey holds a mechanism to allow up to £100 million to be released rapidly in event an emergency if need.

3.2 Recommendations

RECOMMENDATION 1
The Chief Executive Officer should consider conducting a review of COVID-19 recommendations by the end of 2026 to see if any have been closed prematurely and to take the appropriate action.

RECOMMENDATION 2
The Jersey Resilience Forum should consider participating in additional emergency exercises across a range of scenarios to further test and strengthen Jersey emergency resilience.

RECOMMENDATION 3
The Chief Executive Officer and Treasurer of the States should consider reviewing the appropriate level of financial reserves required to respond to emergency scenarios, particularly in the event of a significant shock to the financial services sector by the end of 2026.

4. Introduction

4.1 Background and Context

1. Following the COVID-19 pandemic a significant number of recommendations were made to the Government of Jersey from Comptroller and Auditor General (CAG), PAC, Scrutiny Panels and the Independent COVID-19 Review. Following consideration, the Public Accounts Committee (PAC) agreed to undertake a short desktop review to identify if there were any significant actions that have not yet been fully implemented by the Government of Jersey (the Government) and to highlight any areas of potential future scrutiny for the next Committee to consider following the June 2026 election.

4.2 Work Undertaken by the Committee

2. The PAC gathered evidence for the review in several ways. The Committee began by collecting all the recommendations it could identify relating to COVID-19 from the CAG, PAC other Scrutiny Panels and Independent COVID-19 Review. Once collated, these were sent to the Government alongside a letter announcing the review the Government provided a response on the 12th of January 2026. The PAC after reviewing the document sent by the government ask for details on certain recommendations to see how they had been implemented.

3. The PAC had the opportunity to question the Chief Executive Officer for the Government of Jersey (CEO) during a quarterly public hearing on the 4th March 2026 regarding how the Government of Jersey had implemented COVID-19 recommendations and strengthened crisis resilience more generally since the pandemic. The was followed up with a letter from the CEO providing more details on areas raised by the PAC during the hearing.

4.3 Declaration of Potential Conflicts of Interest

4. No member of the PAC made a declaration of Potential Conflicts of Interest regarding this review.

5. Implementation of COVID-19 Recommendations and Key Lessons Learned

5.1 Recommendation Closure

5. The PAC wrote to the CEO on the 12th of January 2026 to understand that status of implementation for all COVID-19 recommendations it had identified, from the Comptroller and Auditor General, the Jersey Independent COVID-19 Review, the Public Accounts Committee, and Scrutiny Panels.

6. The PAC had original requested to see supporting evidence of implementation of all recommendations however the CEO requested in their response on 11th February 2026 that the PAC request a sample instead due to the volume of recommendations:

> ***Chief Executive, Government of Jersey:***
> *"I note that the Committee had asked for supporting evidence of implementation of all recommendations. However, given the large number of recommendations, I would respectfully ask that following the Committee's review of the document attached, the Committee request additional details on a more contained sample of recommendations."*[1]

7. After reviewing the excel document, the Committee noted that most of the recommendations had been closed, with only one still open. The PAC requested further information on this remaining item, which was provided, and the PAC is content with the rational. The PAC also selected several recommendations for which they asked to see evidence of completion which has been provided to the PAC.

8. The PAC had the opportunity to question the CEO during a hearing on the 4th March 2026 regarding how the Government of Jersey has implemented COVID-19 recommendations and particularly on when a recommendation is closed:

> ***Deputy K.M. Wilson:***
> *"Yes. One of the questions we do have is around the recommendations that were related to the contingency law. Given that it has not been approved yet but some of the recommendations were closed before the legislation has been presented, can you just give us an explanation as to why that is the case?"*[2]
>
> ***Head of Corporate Governance, Treasury and Exchequer:***
> *"I think this is probably a situation that I discussed with the P.A.C. probably in the private hearing we had recently around the demonstration with Evolve. There is a bit of a philosophical discussion around when to close a recommendation. So I think what the officers probably expect in those specific situations, although without the examples to hand, is that the work has been done and the law has not necessarily been passed but it is in that queue for the legislative programme and prioritised in line with whatever the Council of Ministers take for the next Government."*[3]

9. The PAC questioned this further, asking questions how assurance is undertaken when a recommendation is closed that it has been acted upon:

[1] Letter – CEO to PAC re COVID 19 Follow up review - 11th February 2026
[2] Transcript - Quarterly Hearing - Chief Executive Officer- 4th March 2026
[3] Transcript - Quarterly Hearing - Chief Executive Officer- 4th March 2026

Head of Corporate Governance, Treasury and Exchequer:
"I think the difficulty is that what we are trying to do with all the information and the recommendations that we track and monitor is that we try and make sure that we have a reasonably good oversight of what we have and what we have in train. That means sometimes that I think if we kept everything open to the point at which it had gone through the legislative process that we know is not always a quick one, you would quite quickly lose that oversight. I think that is a piece of work that we have been trying to do for quite some time in line with Andrew's comments, et cetera, around prioritisation in trying to get a really clear portfolio of what we are working on and what we are reporting on."[4]

Chief Executive, Government of Jersey:
"Yes, that is what I was saying. I think it has been recommended and acted upon and where it has been recommended and acted upon it will be closed. That does not mean to say it is on the statute book and in the law. "[5]

10. Although a wider philosophical discussion of closure of recommendations may exist and should be questioned further, the Committee would highlight that implementation of emergency or resilience recommendations are of key importance to the Island and that there should be sufficient quality assurance to ensure they are not only actioned but embedded within the Government. Failure to undertake this risks complacency and detrimental impact upon the Government's reactions to future emergency situations including pandemics.

11. The PAC asked the CEO what the top 3 learnings from the pandemic had been and the CEO advised the following:

Chief Executive, Government of Jersey:
"I think definitely arriving at the point where we realised that the right structure for co-ordinated leadership in monitoring and analysis is the Jersey Resilience Forum and that we needed that Island-wide risk register, not just our corporate risk registers and departmental risk registers. I think that was very important. I think the second thing that was very important was recognising what you did not have. Obviously, we have done a lot of work with Guernsey in terms of having permanent resiliency and crisis management structures in place. I would say the third one, learning, is communication. The role of communication in crisis management is very, very important." [6]

FINDING 1
All but one recommendation made to the Government of Jersey regarding COVID-19 has been closed, however there are instances in which the PAC would question if the actions have been fully completed, for example in progression of legislative frameworks.

RECOMMENDATION 1
The Chief Executive Officer should consider conducting a review of COVID-19 recommendations by the end of 2026 to see if any have been closed prematurely and to take the appropriate action.

[4] Transcript - Quarterly Hearing - Chief Executive Officer- 4th March 2026
[5] Transcript - Quarterly Hearing - Chief Executive Officer- 4th March 2026
[6] Transcript - Quarterly Hearing - Chief Executive Officer- 4th March 2026

5.2 Crisis Governance, Emergency Leadership and the Contingencies Framework

12. The CEO stated that crisis governance arrangements had changed significantly since COVID-19 and highlighted to the Committee that J the resilience forum had become the main mechanism through which lessons from the pandemic were embedded into governance. The role of the Jersey Resilience Forum is outlined as:

"the multi-agency organisation responsible for ensuring that we are prepared to respond to emergencies that may impact Jersey. The Jersey Resilience Forum Executive provides oversight and guidance and is chaired by the Chief Executive to the Council of Ministers. The Jersey Resilience Forum Delivery Group carries out the day-to-day activities of the Forum, and is chaired by a strategic lead from one of the Blue Light Services"[7]

13. The CEO further identified that the Government's approach to risk assessment and tracking had been revised in recent years, outlining:

Chief Executive, Government of Jersey:
"Well, we did not have a resiliency forum in place, as I understand it, unless you want to correct me if I am wrong. Obviously I was not here but I think that is new. I also think the way in which we have put together, risk assess and now track the risk register, J.E.R.R. (Jersey Emergency Risk Register) or the old community risk register, I think that is a change as well."[8]

14. When questioned who the final decision maker was the CEO explained the following in response:

Mr. G. Kehoe:
"Do you have a final decision maker within that forum? Is there a final decision maker that says this is the person, the go-to person, to make that final critical ...?"[9]

Chief Executive, Government of Jersey:
"*In terms of definite forums, obviously you are going up to and including the Chief Minister depending on what".*[10] This was previously affirmed by the Chief Minister during an assembly debate on 3rd February 2026 stating *"The overall responsibility sits with the Council of Ministers. I chair, in my role as Chief Minister, the Emergencies Council and a number of the groups."*[11]

15. In his letter of 12 March 2026, the CEO clarified the roles of the Emergencies Council and the Competent Authorities as set out in the Emergency Powers and Planning (Jersey) Law 1990. The PAC has recently published a report on Arm's Length Bodies, Grants and Subsidies on 13 February 2026, the PAC is aware the Arm's Length Bodies and States established entities aided the Government response during the pandemic. The PAC considers that further examination of the roles played by Arm's Length Bodies and other States established entities during an emergency and how they interact with relevant authorities such as the Emergencies Council, Competent Authorities, and the Jersey Resilience Forum could be an area for future scrutiny.

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[7] jerseyfire.je/operations/emergency-planning
[8] Transcript - Quarterly Hearing - Chief Executive Officer- 4th March 2026
[9] Transcript - Quarterly Hearing - Chief Executive Officer- 4th March 2026
[10] Transcript - Quarterly Hearing - Chief Executive Officer- 4th March 2026
[11] Deputy I. Gardiner of St. Helier North of the Chief Minister regarding strengthening Jersey's preparedness for unforeseen events (OQ.21/2026):

16. The Committee questioned the development of the anticipated civil contingencies law and the impact of this not having been progressed to the States Assembly. The CEO advised that the anticipated civil contingencies law was ready for the legislative process and would be presented to the next Council of Ministers to take forward, stating:

Chief Executive, Government of Jersey:
"I think it is at the point, to answer your question, now where it is almost good to go. The law drafting time will be devoted to it. The law drafting time has been prioritised in the C.S.P., which we have discussed before, so I think it is good and ready to go. Where I would part company with some people is that the absence of that law in itself I want to reassure you does not mean to say we are running a huge risk. Because a lot of the things that we have just discussed that have happened are addressing the real risks, having the ... but it would still I think be the completion, if you like, for a lot of colleagues who have been working on this area since the pandemic. It would be kind of the completion of that phase of the work to get this on the statute book."[12]

FINDING 2
The PAC understands that the Civil Contingencies Law (proposed to be named the Resilience Law) is in pre-drafting and should be ready for the next Government to progress following decision by the future Council of Ministers.

5.3 Pandemic Preparedness, Public Health Capacity and Crisis Communication

17. The CEO responded to the PAC on the 11th February 2026 advising the PAC that the Crisis Resilience Improvement Plan was updated in May 2025 and addresses the themes of the Independent COVID-19 Review. The CEO also informed the Committee that the Government has increased their collaborative work with the United Kingdom (the UK) and other jurisdictions with Jersey having secured observer status at Border Health, Emergency Preparedness, Resilience and Response (EPRR), and participating in two UK led pandemic exercises which has informed the development of Jersey Pandemic Strategic Framework which is currently being finalised.

18. The CEO stated during the hearing that, although he had not been in government during the pandemic, he had observed strong muscle memory and discipline across the public service in responding to crises. He reported that the Government had recently participated in a UK coordinated pandemic style exercise during the winter, which had tested Jersey's draft plans and operational infrastructure. The CEO also advised that public health and emergency planning functions had updated in response to the pandemic.

Chief Executive, Government of Jersey:
"We are obviously still at the tail end of this major co-ordinated with the U.K. scenario exercise we went through over the winter months. There will be some learnings from that, I would imagine, but I do not see anything that worries me at all, even on the financial side of how you would quickly unlock money to deal with the situation. That has been resolved as a learning from the pandemic. So our ability to respond to a crisis is not one of the things that would keep me awake at night… The public health and emergency planning functions, of course, have changed in response to the pandemic and play a key role here. Again, I would say in areas like public health a noticeable thing for me coming in fresh to the organisation is how we have improved in those areas, how those functions, if you like, have become seen as important as maybe longer standing functions of government, being relatively new."[13]

[12] Transcript - Quarterly Hearing - Chief Executive Officer- 4th March 2026
[13] Transcript - Quarterly Hearing - Chief Executive Officer- 4th March 2026

19. Communication had also been highlighted as a critical area of development. The CEO reported that colleagues had described a material improvement in crisis communication since COVID-19. He added that responses to events such as Storm Ciaran and the Haut du Mont explosion demonstrated that the Government had learned from previous challenges and communicated more effectively in later emergencies.

Chief Executive, Government of Jersey:
"I need to be humble here because I was not around at the time, but the feedback from colleagues when I have asked them is that there has been a material improvement in this area from how things were pre-pandemic. I think if I observe, although they are not comparable, how we responded to things like Storm Ciaran, if I observe the approach to Haut du Mont, albeit it was well under way and I just had to play a part in its later stages, I am quite encouraged that in these areas you can see us learning and I think you can see us being more effective as a Government… I have mentioned, that from a communications perspective in the face of a crisis I believe we have learned a lot of lessons. I think people would be hard put to say that the response to the recent storms and other incidents has not been pretty effective from Government, albeit I would never compare each incident to the other. But the disciplines you require to respond to an incident I think are comparable."[14]

20. The PAC agrees that effective communication and engagement during an emergency is essential and welcomes the learnings in this area. The PAC also suggests that, if not already completed, undertaking impact assessments for engagement of minority groups during emergency situations would be a valuable, helping to ensure that the needs of those who could be disproportionately affected by an emergency or incident are fully considered. The PAC would also consider it valuable to increase the level of financial breakdown that should be presented during and after an emergency situation, for example in PPE type expenditure.

FINDING 3
Jersey has taken part in two pandemic exercises over the winter, led by the United Kingdom. These have resulted in learnings which will be implemented by the Government of Jersey.

RECOMMENDATION 2
The Jersey Resilience Forum should consider participating in UK, or conducting their own, additional emergency exercises across a range of scenarios to further test and strengthen Jersey emergency resilience.

5.4 Financial Response, Procurement Oversight and Value for Money

21. The CEO advised the PAC that the Government had spent £360 million during the COVID-19 response. He reported that the largest component of this expenditure had been the £128 million payroll co-funding scheme, followed by £76 million spent on test and trace, and £10 million on vaccines. He acknowledged that spending of this scale, conducted quickly, was unlikely to be entirely efficient, stating that:

Chief Executive, Government of Jersey:
"I think when you spend £360 million quickly by government standards, you are not always going to spend it well. So I think there are some lessons to be learned about what things worked well and had an impact and what things, with the benefit of hindsight, were good ideas that would not work well at all… Areas that I would poke around in from lessons learned are definitely the economic measures. We spent 128 on the payroll scheme. We spent another 30

[14] Transcript - Quarterly Hearing - Chief Executive Officer- 4th March 2026

on various economic recovery type schemes. You will have heard from the Minister for Treasury and Resources that they are struggling to get some of that money back that was lent out to people in the pandemic. So there are areas like that I think where you would look at things. Other areas you would think: "Jeepers, I would happily spend that money again if it took the edge off a pandemic."[15]

22. As the CEO stated during the hearing the largest component of expenditure had been the payroll co-funding scheme. This was an area that was subject to a CAG report Government support to businesses during the COVID-19 pandemic – co-funded payroll scheme published on the 24th November 2021 on which the PAC produced comments on the executive response. The PAC will be identifying the successful implementation of the learnings as an area for consideration in its legacy report. The PAC has been informed that to address future emergencies; there is a mechanism allowing up to £100 million to be released rapidly if needed to address an emergency. This provision is contained in the Public Finances (Jersey) Law 2019 with the Public Finances Manual describing the provision as the following *"the Law also enables the Minister for Treasury and Resources (the Minister) to authorise the withdrawal of further funds from the Consolidated Fund if the emergency situation requires immediate funding and the Minister is satisfied that there is insufficient money in existing heads of expenditure to fund the emergency. If the amount is £100 million or more an amendment to the approved Government Plan must be progressed."*[16] The CEO stated that any future pandemic would likely cost less than the COVID-19 pandemic due to lessons learned:

Chief Executive, Government of Jersey:
As I understand it, what we have done is ensure that in the first instance money can be deployed rapidly in the event of a future pandemic so that it can be released quickly. Obviously, that is one of the learnings and one of the recommendations was how you got up and running quickly. Seb will correct me if I am wrong, but I think that is £100 million that would be released in all likelihood from borrowing or the strategic reserve…I think we should say, however, that it is unlikely that the next bill would be 360 because if you look at what we spent it on, obviously with the benefit of hindsight we spent money on things that we might not have. We built a hospital that we never used, for example. So you would like to think that the bill would be different, and I think that is one of the reasons why in learning the lessons the recommendation is not that you try and set aside or access exactly what you spent before but a reasonable sum."[17]

23. When questioned on procurement, particularly on recommendations from the Comptroller and Auditor General regarding emergency procurement during the pandemic, the CEO noted that future emergency procurement would likely be less frenetic because Jersey is more prepared in advance stating:

Chief Executive, Government of Jersey:
"we have got an approach to procurement. It is not obvious to me that … and this will be true for all Governments because everyone has had trouble. It is not obvious to me that in a future pandemic one would be as frenetic in one's procurement as we are this time. One of the lessons we have learned is the need for certain risks to be covered in advance."[18]

24. In his letter of the 12th March 2026 the CEO wrote to the PAC regarding value for money in procurement during an emergency situation: [19]

[15] Transcript - Quarterly Hearing - Chief Executive Officer- 4th March 2026
[16] Public Finances Manual
[17] Transcript - Quarterly Hearing - Chief Executive Officer- 4th March 2026
[18] Transcript - Quarterly Hearing - Chief Executive Officer- 4th March 2026
[19] Letter - CEO to PAC re Quarterly Hearing - Follow up – 12 March 2026

Achieving value for money in procurement during emergency situations
"Procurement during emergency situations often needs to take place at pace, and in order to do so, some element of value for money may be compromised. However, it is always the intention to minimise this risk wherever possible. In addition, in emergency situations, value for money relating to the procurement of goods and services is largely dependent on the situation and the nature of the goods/services to be procured.

Where situations can be effectively controlled and planned for, the Government of Jersey will consider using contracted suppliers in the first instance. For example, the Government will use corporate contracts, frameworks and specialist services to deliver support such as both on- and off-island emergency accommodation by using hotels who have contracted rates with the organisation.

However, in a situation where the Government does not have direct control, such as in a pandemic scenario where multiple jurisdictions may be competing for the same goods and services, for example personal protective equipment, the Government would first turn to contracted suppliers. However, market forces may mean that swift procurement from other suppliers might be necessary and require conceding some element of value for money in order to meet objectives in a timely way. Treasury and Exchequer is undertaking activity to identify critical suppliers and to put in place frameworks to achieve best value for money possible in all scenarios."[20]

25. The Committee notes that this is a sensible approach, however, believes further formal consideration of how the procurement framework may be impacted by emergencies should be given by the future PAC.

FINDING 4
The during the hearing it was indicated that there is a mechanism to allow up to £100 million to be released rapidly in event an emergency if need.

5.5 Risk Appetite, Essential Services Funding and Long-Term Resilience

26. The CEO expressed concern about the Island's approach to risk appetite. He stated that the Island often struggled to articulate clearly the level of risk the Island was willing to accept. He argued that Jersey frequently adopted external best in class risk standards without matching funding, which had resulted in services being expected to meet standards beyond their financial capacity. He highlighted fire and ambulance services as examples of functions where risk standards had been set but not fully funded over many years.

Chief Executive, Government of Jersey:
"What I guess I am more concerned about is my broader theme that if you think about how much was spent on things like economic recovery and these things, which are schemes to get people through, I still think we have areas, and I have mentioned it before, like fire, like ambulance, where we have not fully funded our current risk appetite. We have set a risk appetite for those services ... sorry, I beg your pardon. We have adopted risk standards for those services which form a risk ... based on a risk appetite, but we have not been able to get those fully into Government budgets. Not just this Government, it has been going on for years. We are able to fully fund the police, in my view, but we for whatever reason find it harder with the other blue lights. If you think about it in the context of the pandemic, the other blue lights

[20] Letter - CEO to PAC re Quarterly Hearing - Follow up -12 March 2025

can play a crucial role. I still feel that it would be better to fund the blue lights and public safety than to come up with various schemes to support the economy in the short run."[21]

27. In discussing wider financial resilience, the CEO stated that Jersey's reserves played a vital role in protecting the Island from shocks. Although he considered the Strategic Reserve capable of supporting emergency funding needs, he noted that the Stabilisation Fund had become depleted and should be rebuilt. He warned that the finance sector produced around 60 to 66% of government revenue, meaning that a major disruption to the sector could create significant financial pressure. In such circumstances, the Strategic Reserve would become critical in maintaining services:

Chief Executive, Government of Jersey:
"we also then have to recognise that it could be subject to shocks and we want to make sure that we have enough in reserves to cope with those shocks and to find our way through that situation. So that is my main concern about the reserves."[22]

28. The CEO advised that Jersey's budget had grown and that prioritisation was one of the ways resilience could be improved such as spending less. The CEO said that Jersey would benefit from returning to a consistent habit of contributing to the Strategic Reserve each year, similar to regular savings, to strengthen long term resilience against future crises and economic instability:

Chief Executive, Government of Jersey:
"To be fair to you and past Governments, one of the bodies you have created was the Fiscal Policy Panel. It effectively told you this in repeated reports. They have told you that your strategic reserve should probably be about £4 billion. They have told you this."[23]

And

Chief Executive, Government of Jersey:
"I think Jersey would be well advised getting back into the savings habit of saying going forward we are not going to double the reserve in one Government, the money is not there, but we should have the discipline to say let us just make sure every year we stick £50 million or whatever the number is, does not matter, into that thing, into the rainy day fund, and then hopefully we never have to use it but, if we do, try and get it up to the sort of size that would be required."[24]

29. Although the Committee accepts that funding prioritisation is somewhat a political decision, the CEO, as Principal Accounting Officer, has a duty as set out in [Public Finances (Jersey) Law 2019] to ensure the propriety and regularity of the finances of States bodies, other than non-Ministerial States bodies, specified organisations, States funds, and trust assets. The PAC would infer that this responsibility includes ensuring that public finances are prepared to react to emergency situations.

RECOMMENDATION 3
The Chief Executive Officer and Treasurer of the States should consider reviewing the appropriate level of financial reserves required to respond to emergency scenarios, particularly in the event of a significant shock to the financial services sector by the end of 2026.

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21 Transcript - Quarterly Hearing - Chief Executive Officer- 4th March 2026
22 Transcript - Quarterly Hearing - Chief Executive Officer- 4th March 2026
23 Transcript - Quarterly Hearing - Chief Executive Officer- 4th March 2026
24 Transcript - Quarterly Hearing - Chief Executive Officer- 4th March 2026

30. During the hearing the CEO advised the PAC that they look at, and prepare for, emergencies such as nuclear, food, electricity and that resiliency features in the consideration of decision making of the CEO noting the example of building resiliency into contracts stating:

Chief Executive, Government of Jersey:
"whatever you think about what happened to the collapse of an airline, one has to recognise that the resiliency plan there kicked in very quickly. You had an alternative supply in a matter of days up and running and so forth. You saw it in the ferry contract as well. The approach that we have been taking, if you look closely at where we are in things like electricity and how we approach resilience in electricity, particularly in the use of some of our interconnectors, you will see that this is something now that is very much part of the way that we do business… So those would typically be some of our biggest risks on the risk register, not necessarily some of our economic ones but certainly those ones which are going to impact civil society. We have already, to give you an example of that, had to consider the issue of nuclear risks in contiguous places to Jersey. We have done that jointly with Guernsey. That, I think, doing it jointly with Guernsey, helped us both deal well with the French nuclear emergency team and understand how they see those scenarios. So I think that is one of those very high impact, hopefully low probability risks - like the pandemic itself before it happened - where you would use the resiliency forum. Part of the job of the resiliency forum is to keep revisiting the risk register to look for those opportunities where we do need to do that level of planning. It is also the job of the Chief Risk Officer in the Government as well as all the Chief Officers. The way that our risk register works is we are the first line of defence. It is our job to call out when we see something that could have that level of impact."[25]

31. The PAC welcomes the planning around risks mentioned by the CEO and hope that risks that might appear less apparent, such as ensuring access to specialist staff in health, should another pandemic occur, and monitoring public health facilities for changes in their use or accessibility are also captured in risk registers and planning. This is an area the PAC successor may wish to look into and will be raised in our legacy report.

[25] Transcript - Quarterly Hearing - Chief Executive Officer- 4th March 2026

6. Conclusion

32. This review has enabled the Public Accounts Committee to establish a clearer understanding of the Government of Jersey's progress in implementing COVID-19 related recommendations and to highlight areas of potential future scrutiny for the next Committee to consider undertaking. Through the letters received and public questioning of the Chief Executive Officer, and examination of the Government's supporting documentation, the Committee has identified that while all but one recommendation has been closed, the PAC remains uncertain around whether recommendations regarding contingency related Legislation are fully implemented, embedded and ready to be acted upon should a similar pandemic situation arise in short order. The PAC would therefore encourage its successor to follow up in this area.

33. The review has also highlighted several important themes for future scrutiny. These include following the progress of the Civil Contingencies (Resilience) Law, continued improvement of crisis governance and communication structures, following up regarding further testing of emergency preparedness through exercises, and a more strategic approach to procurement and financial resilience.

34. The Government has undertaken work to strengthen Jersey's resilience, developing the Jersey Pandemic Strategic Framework which is being finalised and the emergency funding mechanisms is encouraging, however the CEO has highlighted long term challenges remain around risk appetite, essential services funding and rebuilding reserves.

35. Some areas not explored in detail in this report, that the PAC feels should be considered further by scrutiny, include how the Government of Jersey identifies risks and if these include areas such as making sure essential roles are not lost during Government structure changes or the risk of changes in use of public facilities. How Arm's Length Bodies would be utilised during an emergency have also not been largely explored in the review and could be considered further. The next Committee may wish to consider looking into these areas to ensure that Jersey's resilience and preparedness continue to improve.

7. Appendix

7.1 Terms of Reference

The Committee's Terms of Reference for the Review were as follows:

1. To consider the completion of COVID-19 related actions agreed through recommendations of:
   a) the Comptroller and Auditor General;
   b) Jersey Independent COVID-19 Review;
   c) Public Accounts Committee; and,
   d) Scrutiny Panels.
2. To identify any potential areas of scrutiny for future iterations of the Public Accounts Committee to undertake regarding COVID-19 resilience and readiness related recommendations.

7.2 Committee Membership for the review

The following PAC Members took part in this review:

Deputy Karen Wilson
Lead Member, Public Accounts Committee

Deputy Inna Gardiner
Chair, Public Accounts Committee

Deputy Kristina Moore
Vice Chair, Public Accounts Committee

Deputy Raluca Kovacs
Member, Public Accounts Committee

Deputy David Warr
Member, Public Accounts Committee

Mr. Philip Taylor
Lay Member, Public Accounts Committee

Mr. Glen Kehoe
Lay Member, Public Accounts Committee

Mr. Ali Awan
Lay Member, Public Accounts Committee

7.3 Public Hearings

The Committee undertook the following public hearings during the course of its review:

Witness	Date
Dr. A. McLaughlin - Chief Executive, Government of Jersey Mr. S. Perez - Head of Corporate Governance, Treasury and Exchequer	4th March 2026

7.4 Review Costs

The total external costs of this review totalled £150 This was broken down as follows:

- Public Hearings (transcription services) - £150
- Digital and Public Engagement Costs - £0

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