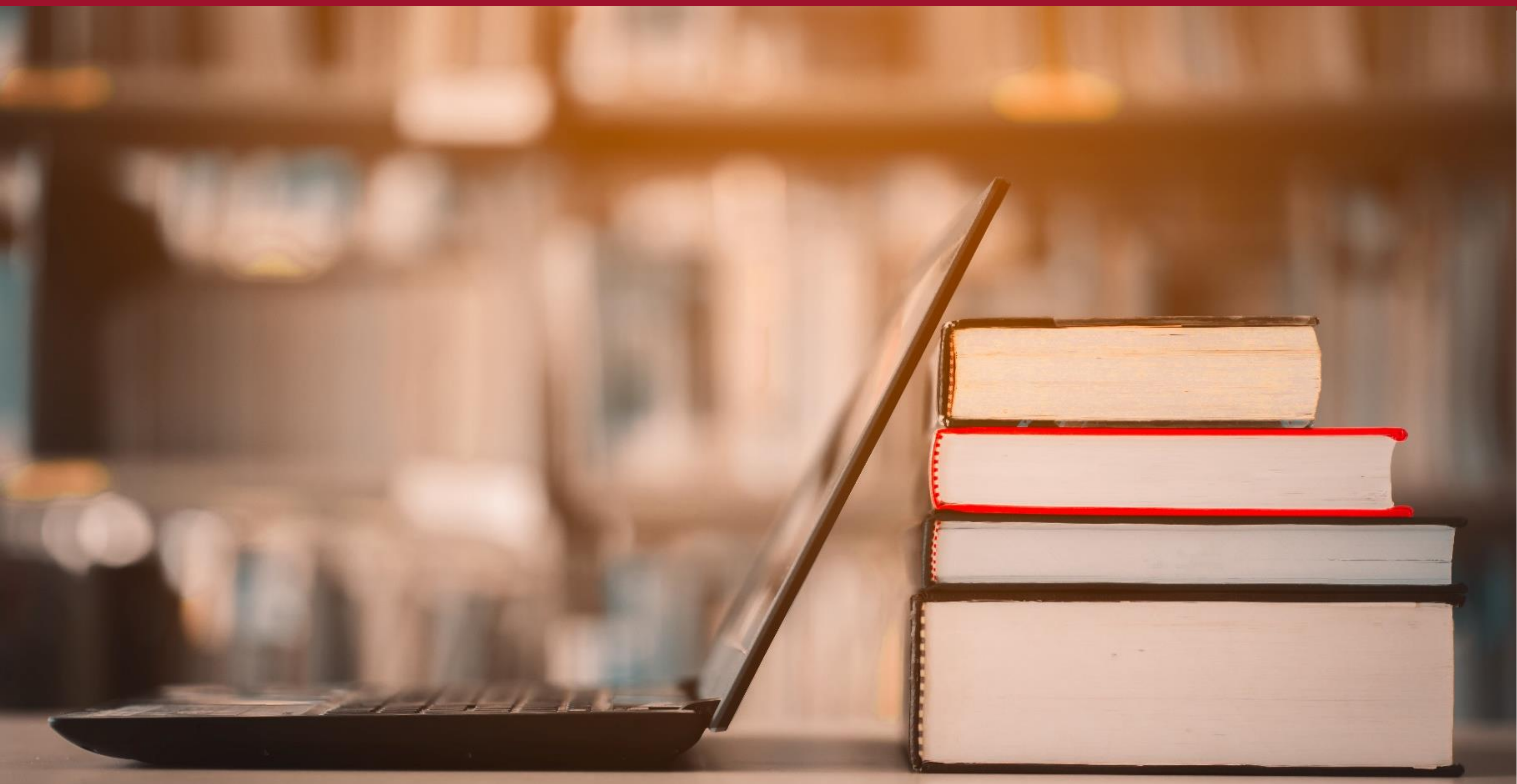
2022-2026 Legacy Report:

Public Accounts Committee

16th April 2026

P.A.C.3/2026



States of Jersey
States Assembly

États de Jersey
Assemblée des États

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1. Chair's Foreword

Public money belongs to the public. That is the starting point for everything the Public Accounts Committee does.

Following its reconstitution in early 2024, the Public Accounts Committee entered a new phase of its work, shaped by a refreshed membership and a shared focus on strengthening oversight and accountability across Government.

In just over two years, we completed six reviews and made 74 recommendations. We examined how the Government procures goods and services, asked whether Islanders can trust the complaints system, and scrutinised the governance of arm's length bodies. We followed up on the lessons of COVID-19 and twice reviewed the States' finances.

As this work progressed, one thing became clear: many of the issues we identified were not isolated. Similar patterns appeared across different departments and areas of activity. Time and again, we encountered the same questions. How consistently are internal controls applied? How clear and useful is reporting in practice? Are recommendations being properly followed through, or simply accepted and forgotten?

These are not abstract concerns. They reflect wider, systemic challenges. And they matter because they directly affect public confidence in how Government operates and how decisions are made.

We also made a conscious effort to obtain evidence from outside Government: from local businesses, charities, representative organisations, and members of the public. Their input has been particularly valuable in areas such as procurement and complaints, where real-world experience has highlighted systems that are not working as intended. It has reinforced the importance of making Government processes more transparent, accessible, and fair.

This report is not just a record of what the Committee has done. It is also intended to highlight where things are improving, where they are not, and where further work is clearly needed.

I hope it will help the next Public Accounts Committee to pick up this work quickly, with a clear understanding of the key risks and recurring issues that need continued attention. Addressing these consistently and at pace will be essential to strengthening accountability and ensuring that public money is used effectively for Islanders. At a time when public finances are under pressure and under the spotlight, it is more important than ever that this work is conducted to a high standard and recommendations are adopted.

I want to thank my fellow Committee members for their dedication throughout this term. I also want to thank the officers, witnesses, and organisations who engaged with our work. Good scrutiny depends on people being willing to take part, and we are grateful to everyone who did.

Deputy Inna Gardiner
Chair, Public Accounts Committee

2. Introduction

Terms of Reference

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

i. whether public funds have been applied for the purpose intended by the States; and

ii. whether extravagance and waste are being eradicated and sound financial practices applied throughout the administrations of the States.

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

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

- The Chief Executive Officer - to account for his/her duty to implement the policies approved by the States Assembly
- The Treasurer of the States – who has responsibilities which extend beyond those of an Accountable Officer

Other Accountable Officers, including Accountable Officers for Non-Ministerial Departments such as the States and Judicial Greffes and the Bailiff's Office.

Executive Responses and Comments Papers

To aid its function as described in the preceding paragraphs, and in accordance with Section K of the Code of Practice for engagement between 'Scrutiny Panels and the Public Accounts Committee' and 'the Executive', the Public Accounts Committee requests a formal Executive Response to all C&AG and PAC Reports, from the Chief Executive Officer or the relevant Chief Officer(s) /Accounting Officer(s), within six weeks of their presentation to the States Assembly and subsequent publication.

The PAC presents the Executive Response to the States Assembly on the Government Officers' behalf. The Executive Responses requested of the Chief Executive Officer and the Treasurer of the States usually include input from the Department Chief Officer and/or Accountable or Senior Officers of the relevant States' body (including, where appropriate, a States Owned Entity).

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

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

Under the Public Finance (Jersey Law) 2019, the Chief Executive Officer of the Council of Ministers is the Principal Accountable Officer[1] and as such is answerable to the States of Jersey and accountable to the Council of Ministers for the exercise of the functions of the office. Although the Principal Accountable Officer[2] is not responsible for making policy decisions (this responsibility lies with the Government of Jersey, Council of Ministers and Ministers), he or she is accountable for the implementation of policy with due regard for the need to achieve value for money and good governance.

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

- Proprietary
- Regularity
- Value for money
- Feasibility[3]

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

The Principal Accountable Officer must ensure that there are procedures in place to ensure proper control and assurance frameworks exist throughout the States. In addition, the Principal Accountable Officer should apply the overarching test of: “Could this course of action be satisfactorily defended in public?” The Nolan Principles[4] of public life are of particular importance to the proper performance of the role:

- Selflessness
- Integrity
- Objectivity
- Accountability
- Openness

[1] As described in the Public Finances Manual which accompanies the Public Finances Law
[2] Under Article 41 of the Public Finances (Jersey) Law 2019, the Principal Accountable Officer’s answerability and accountability is defined as ‘The Principal Accountable Officer is answerable to the States’ Public Accounts Committee, and is accountable to the Council of Ministers, for the performance of his or her functions’ and ‘Accountable Officers are answerable to the States’ Public Accounts Committee for the performance of their functions’.
[3] Public Finances Manual, Accountability, Principal Accountable Officer
[4] The Seven Principles of Public Life outline the ethical standards those working in the public sector are expected to adhere to. They were first set out by Lord Nolan in 1995 in the first report of the Committee on Standards in Public Life and they are included in a range of Codes of Conduct across public life.

- Honesty
- Leadership

Public Finances

The Fiscal Policy Panel (FPP), in its Annual Report published on 3 November 2025, noted that government revenues in recent years have been buoyant, reflecting strong performance in the financial services sector and robust personal income tax receipts. The FPP cautioned, however, that a significant proportion of this strength is driven by cyclical and externally influenced factors, in particular elevated banking profits, which cannot be relied upon on a sustained basis.

The FPP highlighted that day-to-day public expenditure has increased more rapidly than underlying income, resulting in structural deficits that have been met through a combination of reserve drawdowns and borrowing, identifying:

> *"The trajectory of day-to-day spending is unsustainable given Jersey's revenues, and will need to be curtailed in future Budgets."*

The FPP has stressed the importance of rebuilding reserves to maintain resilience, particularly given Jersey's position as a small, open economy without independent monetary policy.

In response, the Government of Jersey has acknowledged the need to restore fiscal balance and improve value for money across the public sector. These include a focus on expenditure restraint, efficiency savings and improved medium-term financial planning, with commitments to slow the growth of public sector headcount, reduce reliance on consultants, and embed multi-year budgeting to strengthen fiscal discipline and transparency.

The PAC considers that continued and effective oversight will be essential in ensuring that these measures are delivered in practice. In particular, the Committee has emphasised the importance of joined-up and collaborative working across government, noting that siloed approaches to policy development, service delivery and financial management risk undermining efficiency, weakening value for money and placing additional pressure on the public finances. Ensuring coherence between departments, shared accountability for cross-government outcomes, and clear ownership of financial controls will remain central to safeguarding the long-term sustainability of Jersey's public finances.

Purpose of Legacy Report

This report outlines the PAC work carried out between February 2024 - April 2026 (a full list of meetings, hearings and briefings available in Appendices). It provides an overview and timeline of the PAC's review of the key decisions that have been made by the Chief Executive(s) and other members of the Senior Executive Leadership Team.

This report also summarises the key findings and recommendations associated with specific targeted reviews carried out over this time period, including those undertaken to consider:

- Arm's Length Bodies, Grants and Subsidies
- Procurement by the Government of Jersey
- Handling and Learning from Customer Feedback and Complaints
- Annual Report and Accounts

Documentary and oral evidence obtained from departments and private meetings with senior officers and other relevant bodies, in relation to the implementation of States-approved policy and the use of public finances, has also been collated to assist the next Public Accounts Committee which will be formed following the election of new States Members and the formation of a new Government in June 2026.

Following the Vote of No Confidence in January 2024 the PAC was re-established to its current membership, this report provides links to the work of the previous Committee in Appendix 5.

The Committee hopes that this report will assist the next PAC elected for the 2026-2030 term in continuing its hard work and establishing a productive work programme.

3. PAC Work January 2024 – April 2026

Report Number	Topic	Number of Findings	Recommendations			
			Total	Accepted	Rejected	Neither or Partially Accepted
P.A.C.2/2024	States Annual Report and Accounts 2023	35	10	5	4	1
P.A.C.2/2025	Procurement by the Government of Jersey	30	19	13	3	3
P.A.C.1/2025	Handling and Learning from Customer Feedback and Complaints	28	10	7	1	2
P.A.C.3/2025	States Annual Report and Accounts 2024	18	20	6	9	5
P.A.C.1/2026	Arm's Length Bodies, Grants and Subsidies	31	12	2	4	6
P.A.C.2/2026	COVID-19 Follow-up Review Interim Report [5]	4	3	-	-	-
Totals	5	146	74	33	21	17

The PAC has presented 14 Executive Responses to Comptroller and Auditor General Reports, and has presented further comments to all of these:

- Electronic Patient Records Executive Response [R.21/2024 Res.] which included PAC Comments
- Use of Consultants – Follow up Executive Response [R.37/2024 Res.] which included PAC Comments
- Critical Infrastructure Resilience - Energy [R.89/2024 Res.] which included PAC Comments
- Commissioning of Services Executive Response [R.124/2024 Res.] which included PAC Comments
- Oversight of Arm's Length Bodies Executive Response [R.127/2024 Res.] which included PAC Comments

[5] Executive Response due to be considered by next PAC

- Jersey Performance Framework Executive Response [R.163/2024 Res.] and PAC Comments [R.163/2024 Res.Com.]
- Tackling Fraud and Error Executive Response [R.174/2024 Res.] which included PAC Comments
- Staff Recruitment and Retention Executive Response [R.35/2025 Res.] and PAC Comments [R.25/2025 Res.Com]
- Grants and Subsidies – Follow up Executive Response [R.62/2025 Res.] which included PAC Comments
- Strategic Property Management Executive Response [R.72/2025 Res.] which included PAC Comments
- Financial Management and Internal Control – Follow Up Executive Response [R.118/2025 Res.] and PAC Comments [R.118/2025 Res.Com.]
- Critical Infrastructure Resilience - Transport Links Executive Response [R.129/2025 Res.] and PAC Comments [R.129/2025 Res.Com.]
- Education Reform Programme Executive Response [R.159/2025 Res.] and PAC Comments [R.159/2025 Res. Com.]
- Health Insurance Fund Executive Response [R.26/2026 Res.] which included PAC Comments

Review Summaries

Procurement by the Government of Jersey

In June 2024 the PAC launched a review of the Government of Jersey's procurement practices, resulting in the report Procurement by the Government of Jersey [P.A.C.2/2025].

The review examined how effectively public money was being managed, whether procurement activity aligned with best practice, and the extent to which existing controls, reporting mechanisms, and guidance were being consistently applied across the organisation. The Committee's investigation highlighted areas where procurement processes were functioning well, alongside several opportunities for improvement particularly in transparency, reporting accuracy, and compliance monitoring.

A significant focus of the review was the clarity and consistency of expenditure reporting. The PAC identified that unavoidable utility payments made to States-owned entities, such as Jersey Electricity, were being aggregated with broader procurement expenditure. This practice risked obscuring a true understanding of operational spending patterns. Accordingly, the Committee recommended that such expenditures be reported separately to provide a more accurate and meaningful picture of procurement activity.

The review also scrutinised compliance with procurement guidance, particularly in relation to breach monitoring. Although improvement activity was underway within the Government, the PAC emphasised the need for ongoing oversight to ensure that procurement rules and processes were followed uniformly. In response, the Government acknowledged the PAC's findings, noting that many of the recommendations aligned with initiatives already in progress. The Executive committed to further examining reporting parameters and continuous improvement, even where recommendations were not fully accepted.

In total the Committee made 30 key findings leading to 10 recommendations, of which five were accepted, four were rejected and one was Partially Accepted with the Executive Response [P.A.C.2/2025 Res.].

The PAC presented further comments on the Executive Response [P.A.C.2/2025 Res.Com.], highlighting several areas where it believed the Government had not gone far enough in addressing the issues raised in the original report. The Committee expressed concern that the Executive Response did not provide sufficient assurance that the underlying problems would be fully resolved, particularly around reporting accuracy, governance, and compliance. The PAC noted that although multiple actions had been scheduled for completion by the end of 2026, the response lacked the necessary detail and evidence to demonstrate that these measures would deliver meaningful improvements. The PAC also sought feedback from the Institute of Directors, Chamber of Commerce, and Jersey Construction Council, whose perspectives reinforced concerns about the adequacy and ambition of the Government's planned actions.

Overall, the Committee emphasised that procurement remains a critical area for ensuring value for money and supporting the local economy. Strengthening transparency, accountability, and engagement with local businesses will be essential to ensuring that procurement processes operate effectively and deliver wider benefits for Islanders.

Handling and Learning from Customer Feedback and Complaints

In September 2024 the PAC launched a review of how the Government of Jersey captures, handles, and learns from customer feedback and complaints, building on earlier work by the Comptroller and Auditor General and previous PAC recommendations.

The Committee found meaningful progress in monitoring, analysing, and evaluating feedback, including wider adoption of the Customer Feedback Policy and use of a central complaints system across departments. However, the review also identified important gaps limiting transparency and public confidence. Complaints classified as "outcome not achievable" and "not upheld" increased between 2023 and 2024, yet the policy lacked clear definitions and thresholds for these categories, making the basis for decisions opaque to service users. The PAC's public survey reinforced these concerns: nearly half of respondents did not know how to lodge a complaint and a similar proportion lacked trust in the process, indicating that awareness and user-centred design should improve.

The Committee made 28 key findings leading to 10 recommendations in its report [P.A.C.1/2025], these called for prioritising clearer policy definitions; a dedicated, publicly accessible webpage showing feedback and complaints data and learning actions; and targeted action where complaint volumes spiked, notably within Infrastructure and Environment's planning and regulation activities.

Overall, the PAC concluded that complaints handling was moving in the right direction, but opportunities remain to strengthen consistency through the Quality Assurance Framework, publish meaningful metrics and lessons, and close the loop with Islanders. The Committee identified that implementing the recommended changes, particularly greater transparency, clearer categorisation, and focused departmental follow-up, would help convert operational progress into sustained public trust and demonstrable service improvement.

In its Executive Response [P.A.C.1/2025 Res.], the Government accepted seven, partially accepted two, and rejected one of the PAC's ten recommendations, with actions in a prioritised improvement plan due for completion by end-2025. The PAC welcomed the high acceptance rate but urged the Government to deliver quick-win transparency measures, such as updating webpages, within 2025. The Committee expressed particular disappointment at the rejection of Recommendation 6, to review the sharp rise in complaints in Infrastructure & Environment's planning/regulation, noting the evidence of a substantial 2023–2024 increase and pressing for an explanatory review and remedial actions.

Following correspondence to the Chair outlining an instance in which responses to an individual's complaints to the Health and Care Jersey Department may not have been carried out in line with complaints procedures, the PAC agreed that it would be useful to write to the Health and Care Jersey Department to ascertain when exemptions to the complaints procedures would be acceptable and confirm how they carried out quality assurance of complaint handling, [6] receiving a response from the relevant Chief Officer 27th March 2026.

Arm's Length Bodies, Grants and Subsidies

The PAC launched its review of Arm's Length Bodies (ALBs), Grants and Subsidies on 4 April 2025, recognising the growing scale and complexity of organisations operating at varying degrees of independence from the Government of Jersey. These bodies deliver public services, regulate activity, or undertake specialised functions on behalf of the States, and may be wholly or partly owned, formally established by the States Assembly, or operate independently while receiving substantial public funding. The review was initiated amid increasing public interest and internal concern about whether the expanding ALB landscape was achieving appropriate oversight, transparency, and value for money.

During the review, the PAC examined governance structures, funding arrangements, grant appraisal and monitoring processes, and the effectiveness of relationships between ALBs and sponsoring departments. Evidence was gathered through hearings, written submissions from organisations, and analysis of existing policy frameworks and financial oversight mechanisms.

The Committee's review found that while a broad governance framework for ALBs and grants exists, its application across organisations is inconsistent, leading to variability in how effectively performance and value for money are demonstrated. The PAC identified that outcomes and impact reporting vary significantly between bodies, with some unable to evidence how their activities contribute to Island Outcomes.

The Committee also found insufficient strategic oversight across the ALB landscape, noting that Government has been slow to undertake systematic, periodic reviews of whether bodies remain necessary, efficient or aligned to current policy priorities. This has resulted in organisations continuing to operate even when original needs may have shifted, sometimes supported by repeat or additional grants that blur funding baselines and weaken scrutiny of ongoing need.

The review further highlighted areas of remit overlap and potential duplication, underscoring the need for clearer direction and coordination from central Government. In response to these

[6] Letter-PAC-to-CO-Health-and-Care-Jersey-re-Complaints-Handling-13-March-2026.pdf

findings, the PAC recommended that Government strengthen strategic leadership over ALBs, undertake regular strategic reviews, ensure more transparent reporting of outcomes and financial usage, and take steps to reduce overlap, improve accountability, and confirm that public funds are delivering coherent and measurable benefits for Islanders.

In total the Committee made 31 key findings leading to 12 recommendations, of which 2 were accepted, 4 were rejected and 6 were Partially Accepted by the Executive Response [P.A.C.1/2026 Res.].

The PAC produced comments [P.A.C.1/2026 Res.Com.] outlining disappointment that the Government had rejected recommendations aimed at improving the transparency of the Arm's Length Body landscape, strengthening KPI guidance, and ensuring more rigorous and timely strategic reviews. The Committee reiterated its view that without these measures, risks relating to oversight, duplication, and inefficient use of public funds will persist. The PAC also maintains that critical elements of the Government's ongoing internal review should be completed in advance of the new Council of Ministers taking office, to ensure informed and timely decision-making.

Covid-19 Follow up

In January 2025 the PAC launched a table top 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 and to identify areas requiring further scrutiny by the next Committee. 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 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 recommendations, with some potentially marked as complete before associated legislative or operational actions were finalised.

Additional themes highlighted for future scrutiny include considering the Government's implementation of Civil Contingencies (Resilience) Law once agreed, continued development of emergency preparedness through exercises, reviewing procurement oversight during crises, 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, particularly in essential services such as fire and ambulance. These areas present important opportunities for further examination by the next PAC to ensure Jersey's resilience and response to emergencies continues to strengthen.

4. Suggestions for future work

Emergency Preparedness and Resilience

Emergency preparedness and organisational resilience remain central responsibilities for the Government of Jersey, particularly in light of the learnings highlighted during the COVID-19 pandemic. The pandemic placed exceptional pressure on the Island's health system and wider public services, demonstrating the importance of clear command structures, robust contingency arrangements, and well-coordinated cross-government planning for major emergencies.

The PAC's Covid-19 Follow-Up Review and the C&AG reports relating to Critical Infrastructure Resilience: Energy and Critical Infrastructure Resilience: Transport Links, underscored the need for Government to adopt a coherent, cross-departmental approach to resilience risk management. These reports emphasised that essential services, whether electricity, fuel supply, or transport routes, depend on planning and governance frameworks that are consistently applied and regularly tested across departments and Arms-Length Bodies.

The Committee also notes that a new Contingency Law, intended to modernise Jersey's legislative foundations for emergency powers and preparedness, has been delayed to the next political term. This is disappointing given the initial recommendation to prioritise the replacement of the Emergency Powers and Planning (Jersey) Law 1990 was made by the PAC in May 2022, with the Executive Response to the relevant report indicating that law drafting instructions would be prepared by quarter 3 of that year [P.A.C.3/2022 Res.]. The absence of this framework means that the suitability of the Government's emergency response mechanisms, including public-health incidents, deserves continued scrutiny.

Taken together, the PAC's work during 2024–2026 demonstrates that while improvements are being made across the organisation, emergency preparedness remains a whole-system challenge. Health service readiness, cross-government incident coordination, clear accountability, infrastructure resilience, and legislative preparedness will all require sustained oversight to ensure that capacity is strengthened and lessons from the COVID-19 pandemic and other emergency situations are fully embedded. The next PAC may therefore wish to treat emergency preparedness and resilience as an ongoing priority theme with areas for questioning or full review including:

Follow-up to the Covid-19 Learning and Preparedness Work	• Oversight of how emergency response lessons from the pandemic are being embedded across the Government and frontline health services. • Ensuring that updated response structures and practices are clear, tested, and consistently applied. • Procurement within emergencies.
Health System Resilience and Surge Readiness	• Evaluation of the health sector's ability to respond to major incidents, including staffing resilience, clinical surge capacity, digital and physical infrastructure readiness, and internal command arrangements. • Alignment between health service planning, emergency legislation, and wider Government resilience frameworks.

Critical Infrastructure Resilience (Energy, Transport, Digital)	• Progress against actions identified in the Executive Responses to the C&AG Critical Infrastructure Resilience (Energy and Transport Links) Reports. • The adequacy of governance, risk ownership, and contingency planning across departments and ALBs for essential services. • Resilience of supply chain
Whole of Government Emergency Planning and Coordination	• Coherence and maturity of emergency-planning frameworks across all departments. • Testing and exercising of major incident scenarios, including how findings are captured and followed through. • Assurance that cross-departmental risks are escalated and overseen at a senior level.
Contingency Law and structures	• Monitoring progress on planning following any introduction of a modernised Contingency Law. • Evaluating whether structures allow clear lines of authority, supports effective emergency deployment, and protects transparency and accountability. • Where sufficient governance is in place for procurement during emergencies.
Fire and Rescue Service – Follow-Up to C&AG Report	• Oversight of how Health and Community Services, Justice and Home Affairs, and other relevant bodies implement C&AG recommendations relating to operational readiness, training, and service governance. • Ensuring that the forthcoming Executive Response is acted on.

Technology and Digital

Digital transformation continues to be a central component of government operations, with significant implications for financial governance, service delivery, risk management, and public trust. The Committee has been informed that technology-enabled change is accelerating across departments, supported by a range of initiatives such as Government of Jersey I.T. Strategy,[7] the establishment of the AI Council,[8] the "Transform Programme" Benefits System implementation, and substantial digital economy investment via Impact Jersey which was launched after the formation of the Technology Accelerator Fund. Despite this the Committee notes that these activities appear to operate through multiple, parallel strategies rather than a single, published, cross-government digital strategy setting out how digital services and education will be delivered coherently for Islanders.

Evidence provided across hearings and review activity has suggested that digital planning occurs within individual Departments, more widely by Digital Services, and through external bodies such as Digital Jersey, who also administrate Impact Jersey. The Committee did not see a consolidated, publicly articulated digital strategy demonstrating how these strands align

[7] Government of Jersey I.T. Strategy Executive Summary, 26 Aug 2025
[8] Jersey AI Council launched to champion joined-up AI adoption | Digital Jersey

to deliver consistent, citizen-focused outcomes. C&AG findings relating to IT implementation, prioritisation frameworks, and programme assurance also highlight ongoing challenges in governance, benefits realisation, and long-term planning for digital programmes.

Technology investment is now deeply embedded in the delivery of public services, from health to social security to infrastructure. Digital programmes tend to be high value, high risk, and dependent on strong cross-departmental governance. There is an increased risk that digital initiatives develop in silos, that investment prioritisation lacks transparency, and that benefits for Islanders are not clearly defined or measured. As Government expands its use of data, AI, and automation, the governance and accountability structures around these emerging technologies will also require sustained oversight to ensure that public money is protected, risks are managed, and decisions are made transparently.

Given the scale of digital transformation and its importance to the efficiency and resilience of public services, the next Committee may consider technology and digital as a standing theme for ongoing scrutiny. Potential areas for questioning or full review include:

Coherence and Integration of Government Digital Strategy	• Whether the Government can demonstrate a single, coherent digital strategy that integrates the work of Government of Jersey I.T. Strategy, departmental digital roadmaps, and the work of ALBs. • The transparency and robustness of mechanisms used to prioritise digital investment and allocate resources. • Maturity and consistency of digital governance, assurance, and project management across departments.
Artificial Intelligence (AI) Governance and the AI Council	• Clarity around the AI Council's mandate, accountability, and reporting expectations. • Assurance that government use of AI follows appropriate standards relating to transparency, risk, ethics, data protection, and public communication. • Oversight of AI-driven spending and alignment with broader digital and service-delivery objectives.
Major IT Transformation Programmes (including Transform – Benefits System)	• Governance, assurance, and whole-life financial planning for large digital programmes. • Whether benefits realisation plans are measurable, monitored, and linked to improved service outcomes. • Learning from previous technology programmes as highlighted by the C&AG.
Digital Frameworks for Citizen Service Delivery	• How digital services are designed with accessibility, usability, and inclusion in mind. • The completeness and transparency of performance monitoring for digital services. • Integration between different digital strategies, such as Government digital services, digital education strategy, Digital Jersey's programmes, and data-driven innovation work funded through Impact Jersey.

Impact Jersey and Technology-Related Arms-Length Bodies	• Financial governance, oversight arrangements, and accountability mechanisms for ALBs involved in digital and innovation activity. • The extent to which Impact Jersey projects demonstrate value for money and alignment with Government priorities. • Clarity around risk management and programme selection within innovation funding streams.
Cyber Security and Resilience	• Government's preparedness for cyber incidents affecting critical services. • Follow-up to forthcoming C&AG work on cyber security. • Assurance frameworks for cyber risk across departments, ALBs, and technology suppliers.

Financial Management

Financial management, productivity, and the effective stewardship of public funds were recurring themes throughout the PAC's work during 2024–2026. The Committee considered multiple C&AG reports and Executive Responses relating to the robustness of financial controls, the transparency of financial reporting, and the efficiency with which public money is allocated and used. These reviews revealed that while improvements have been made in several areas, variation in financial discipline, monitoring, and risk identification persists across departments.

During the term, the PAC scrutinised the Government's financial governance through several key lenses. First, the Committee reviewed the States Annual Report and Accounts for both 2023 and 2024, identifying issues related to clarity of reporting, classification of expenditure, and the accuracy of financial disclosures. The 2023 review [P.A.C.2/2024] included 35 findings and 10 recommendations, while the 2024 review [P.A.C.3/2025] highlighted areas where improvements in transparency were still required.

The Committee also considered the Financial Management and Internal Control – Follow Up Executive Response [R.118/2025] and in reviewing the Executive's risk assessment for Recommendation 1 the Committee challenged the Executive's decision to assign a 'Low' risk rating, noting that failures to report procurement breaches and exemptions could leave senior governance bodies unaware of non-compliance with Public Finances Manual requirements, creating the potential for sub-optimum value for money and even fraudulent or corrupt transactions. The PAC therefore considered the Executive's risk rating to under-represent the seriousness of the risk identified.

Looking ahead, the Committee also notes that the Government is undertaking significant reform of the capital financing framework. In February 2026, the Minister for Treasury and Resources lodged proposals to establish the Jersey Capital Investment Fund (JCIF), replacing the existing Consolidated Fund with a new ring-fenced structure dedicated to long-term infrastructure and major assets. The JCIF is designed to prevent capital budgets from being eroded by short-term pressures and to retain capital underspends for future investment, representing a substantial shift in Jersey's financial architecture. The proposition [P.24/2026] confirmed that this change also triggers consequential amendments to the Public Finances (Jersey) Law 2019, including updates to capital approval processes, fund-transfer powers, and the management of income and expenditure related to public assets. These changes were approved by the Assembly on 25th March 2026. The next PAC may therefore wish to examine how the creation and implementation of the JCIF interact with, or require updates to, the Public Finances Manual, ensuring that capital governance, risk management, accountability structures and financial controls remain coherent under the new model.

Across hearings, including those with the Chief Executive Officer, the Treasurer of the States, and senior departmental officers, the PAC also identified wider concerns about financial productivity, cost monitoring, and the need for more granular financial and performance data to support effective decision-making. These issues have implications not only for value for money but also for the Government's ability to deliver against its long-term strategic and fiscal goals.

Given the scale of public expenditure, the financial challenges facing the health service, and the expected pressures on capital investment over the next political term, the Committee considers that financial management should remain a critical priority for the next PAC. Potential areas for questioning or full review include:

Capital Investment and Major Projects	• Oversight of the Capital Investment Programme, particularly major health-sector projects for which costs, sequencing, and governance frameworks remain key risks. • Scrutiny of abortive costs, decision-making processes, and business-case quality for major capital schemes. • Follow-up on forthcoming C&AG reports relating to capital project delivery and assurance. • Consideration of updates to the Public Finances Manual following the establishment of the Jersey Capital Investment Fund
Productivity, Efficiency, and Granular Financial Data	• Evaluating whether departments, particularly Health and Care Jersey, are developing stronger productivity measures supported by reliable data. • Reviewing whether financial and operational datasets are sufficiently detailed to enable meaningful oversight and decision-making. • Encouraging development of consistent financial metrics to support value-for-money assessments across departments.
Health Service Funding and Long-Term Financial Sustainability	• Scrutiny of the health service's current and projected funding model, including ongoing pressures highlighted during the States Annual Report and Accounts hearings. • Integration of health-sector financial planning with capital investment, workforce planning, and service-redesign initiatives. • Follow-up to C&AG work related to sustainable healthcare funding.
Departmental Budget Discipline and Oversight	• Assurance that departments operate within allocated budgets and respond appropriately to overspends or emerging financial risks. • Reviewing Executive Responses and internal monitoring arrangements to ensure that recommended financial improvements are being fully implemented.

	• Monitoring the implementation of recommendations from the Financial Management and Internal Control – Follow Up review.
Financial Reporting Transparency	• Continuing to examine how annual reports, accounts, and departmental financial statements can be made clearer, more accessible, and more meaningful to the public and States Members. • Ensuring that reporting structures allow both departments and the public to understand financial performance, variances, and long-term liabilities.

Internal Controls and Procedures

Internal controls remain a foundational element of good governance across the Government of Jersey, extending beyond financial management to encompass operational assurance, compliance, accountability, and organisational behaviour. Across the 2024–2026 term, the PAC observed that while policies, procedures, and frameworks exist in most areas, the consistency with which these controls are applied varies significantly between departments, often reflecting cultural and structural differences rather than risk-based decision-making.

The Committee's work on Customer Feedback and Complaints, Procurement highlighted examples where internal control processes, such as quality assurance, escalation routes, documentation, and compliance monitoring, were either inconsistently followed or insufficiently evidenced. In reviewing complaint handling, for example, the Committee noted that application of the Customer Feedback Policy, categorisation practices, and quality assurance checks varied between departments, affecting transparency and public confidence. Further correspondence with the Government of Jersey was carried out at the end of the political term, questioning the quality assurance of complaint handing, which the future PAC may wish to revisit.[9]

The PAC also highlights that recommendation tracking and closure should remain an area of focus for the next Committee, noting that there would be benefit from clearer documentation setting out why recommendations are considered closed, what evidence has been supplied to confirm implementation, and whether actions have been fully embedded. Indeed, the Comptroller and Auditor General has recently concluded that the Government continues to tend to mark recommendations as closed before actions have been fully implemented.[10] Accordingly the Committee suggests that strengthened oversight, transparent closure criteria, and consistent supporting information should form part of questioning by the future PAC.

The PAC notes that the appointment of the Corporate Governance Officer was a step toward improving coherence and accountability across departments. However, the effectiveness of this role will depend on:

- the authority granted to it,
- the independence needed to challenge senior officers, and
- the extent to which departments cooperate in providing timely and accurate information.

[9] Letter - CO Health and Care Jersey to PAC re Complaints Handling – 27 March 2026
[10] R.52/2026 Jersey Audit Office Annual Report of findings, 27 March 2026

Internal controls are therefore best understood as the operational backbone of good governance, ensuring that policy, procedure, and decision-making processes function as intended, risks are identified early, and internal behaviours reinforce rather than undermine transparency and accountability.

Given repeated findings across reviews and Executive Responses, the Committee considers internal controls to be an area where sustained, organisation-wide attention is required over the next political term. Potential areas for questioning or full review include:

Organisational Governance Culture and Behaviour	• Assess the maturity of governance culture across departments, including openness, accountability, and adherence to agreed processes. • Review how senior officers role-model effective governance, including escalation, documentation, and challenge.
Quality Assurance and Policy Compliance	• Evaluate the strength and consistency of departmental quality assurance processes, particularly regarding operational decision-making, documentation standards, and adherence to internal policies. • Follow up on gaps identified in the Complaints Review relating to consistency, categorisation, and assurance.
Recommendation Tracking, Verification, and Closure	• Scrutinise systems used to track recommendations from the PAC and C&AG. • Require clear evidence and documented rationale for closure, avoiding premature or unsupported sign-off.
Role, Reach, and Authority of the Corporate Governance Officer	• Examine how effectively the governance function is embedded across departments. • Review how governance independence is maintained, how concerns are escalated, and whether there is sufficient access to information and decision-makers.
Assurance Frameworks and Cross-Government Consistency	• Assess whether assurance mechanisms, internal audit, risk registers, audit committees, and governance boards, operate consistently across departments. • Consider whether risk and compliance information flows effectively to senior leadership and whether assurance structures are sufficiently rigorous.
Operational Control Weaknesses in High-Risk Areas	• Monitor systemic compliance issues highlighted in PAC reviews, such as procurement breaches, complaints handling, ALB oversight, or contract management. • Consider whether targeted thematic reviews are required where operational controls repeatedly fail or lack transparency.

Prioritisation and longer-term planning

Prioritisation and longer-term planning emerged as a recurring cross-cutting issue throughout the PAC's work during the 2024–2026 term. Across multiple reviews, Executive Responses, and oral evidence sessions, the Committee observed that the Government frequently faces challenges in determining priorities, sequencing major programmes, and ensuring that long-term planning aligns to available resources, organisational capacity, and statutory obligations.

Evidence drawn from the PAC's own Reviews, particularly Arm's Length Bodies, Grants and Subsidies, States Annual Report and Accounts 2024, and findings raised in hearings with senior officers, demonstrated that strategic prioritisation is constrained by limited monitoring data and competing departmental demands. The C&AG has also highlighted issues related to prioritisation in several reports considered by the Committee, including those addressing workforce, digital implementation, and strategic infrastructure planning.

The Committee link these issues to broader questions about how Government sets long-term direction, identifies which interventions should be pursued or paused, and ensures that public funds and workforce resources are channelled toward areas with the greatest strategic and social value. This challenge was especially evident in areas such as:

- **Arms-Length Bodies (ALBs)**: where periodic review cycles, governance expectations, and purpose clarity differ across entities, making long-term planning and oversight inconsistent.
- **Health and care transformation**: where financial pressures, workforce constraints, increasing demand, and capital needs require structured long-term planning underpinned by robust assumptions.
- **Workforce recruitment and retention**: where systemic shortages, particularly in healthcare and technical roles, may complicate the Government's ability to deliver medium- and long-term objectives.
- **Strategic property and capital asset management**: where multi-year investment planning is essential but interacts with uncertain sequencing of large projects and evolving governance arrangements.
- **Use of consultants**: where reliance on external expertise have previously reflected pressures on capacity and capability, raising questions about whether long-term planning is sufficiently embedded within the organisation.

Improved prioritisation is not simply a technical or administrative exercise; it is a fundamental prerequisite for enabling Ministers, and the Assembly, to make well-informed decisions about the allocation of public resources. The information and analysis Officers provide to decision-makers, should support organisational readiness to respond to emerging pressures, and underpins the credibility of longer-term financial and service commitments. The Committee notes that only a limited number of Letters of Instruction have been issued during the term, despite their intended role as a formal mechanism for officers to document concerns when Ministerial decisions may present risks to the sustainability of public finances. Given this, a future PAC may wish to explore whether officers feel adequately empowered and supported to request such letters when appropriate, or whether cultural, structural, or procedural barriers may be limiting their use.

Given the broad scope of this theme and its influence on the Government's overall performance, the Committee considers prioritisation and long-term planning by the Government of Jersey to be a key area for continued scrutiny by the next PAC. Potential areas for questioning or full review include:

Periodic Reviews of Arms-Length Bodies (ALBs)	• Oversight of the introduction, methodology, and quality of periodic reviews of ALBs, ensuring they are proportionate, consistent, and used to inform strategic direction and funding decisions.

	• Reviewing how ALB governance, performance frameworks, and long-term plans align to Government priorities and demonstrate value for money. • Assessment of how ALBs respond to recommendations and whether oversight arrangements remain fit for purpose as their roles evolve.
Decision-Making Escalation	• Monitoring whether mechanisms exist to prioritise interventions that deliver sustained economic benefit and measurable productivity gains. • Scrutinising the use of Letters of Instruction, including why so few have been issued, whether officers feel sufficiently empowered to request them, and whether cultural or structural barriers discourage escalation when financial risks arise. • Reviewing whether officers have effective mechanisms to escalate concerns about decisions that may impact long-term financial sustainability or value for money, and whether the Public Finances Manual is being followed in relation to financial advice, documentation, and risk escalation. • Assessing whether governance structures ensure that Ministers receive complete, balanced and timely information before decisions are taken.
Health Insurance Fund and Sustainable Health Financing	• Reviewing the findings of the Health Insurance Fund report [R.26/2026] and how long-term health funding pressures are being addressed. • Examining how assumptions about demand, cost growth, workforce needs, and capital requirements inform medium- and long-term planning for health services. • Considering whether financial, workforce, and service-delivery plans are being aligned into a coherent multi-year strategy.
Strategic Long-Term Workforce Planning	• Following up on the Staff Recruitment and Retention Executive Response [R.35/2025 Res.] to determine whether the Government is establishing the planning and data foundations needed to meet long-term workforce challenges, particularly in healthcare, social and digital. • Evaluating whether medium-term workforce constraints are appropriately factored into programme prioritisation and capital project decisions. • The impact of the recruitment freezes implemented over 2024-2026
Strategic Property and Asset Management	• Reviewing progress against the Strategic Property Management Executive Response [R.72/2025 Res.]. • Exploring whether the Government has a clear, long-term plan for optimising its land and property portfolio, including maintenance, disposals, and redevelopment. • Scrutinising how asset planning connects to wider capital investment priorities.

Use of Consultants and Strategic Capacity	• Following up on the Use of Consultants – Follow Up Executive Response [R.37/2024 Res.] to understand whether the Government is building internal capability to support long-term planning. • Examining how the Government prioritises consulting expenditure and ensures it supports sustainable, longer-term organisational improvement.

Comptroller and Auditor General Reports

The Jersey Audit Office Audit Plan 2026 to 2029 outlines the following areas which the Comptroller and Auditor General will be considering during 2026:

- Arrangements for Freedom of Information – Follow up
- Critical Infrastructure Resilience – Cyber Security
- IT Implementation – Benefits System (Transform)
- Living Wage Transitional Support
- New Healthcare Facilities Programme
- Non-Ministerial Departments
- Probation and After-Care Services
- Revenue Jersey
- Sustainable Healthcare Funding
- Transparency and Excellence in Annual Reporting

Further topics that the Comptroller and Auditor General will be considering during the course of the next political term are outlined in the Audit Plan 2026 to 2029.

The Comptroller and Auditor General presented the Fire and Rescue Service Report [R.36/2026] on 6th March 2026 and an Executive Response is due to be provided on 17th April 2026, this will need to be actioned by the next PAC.

The Comptroller and Auditor General presented the Insurance – Follow Up Report [R.66/2026] on 2nd April 2026 and an Executive Response is due to be provided on 14th May 2026, this will need to be actioned by the next PAC.

The future PAC will be aware that the term of the current Comptroller and Auditor General, Lynn Pamment, ends in December 2026 with appointment of her successor, Paul Dossett, having been agreed by the States Assembly on 12th March 2026 [P.20/2026]. The new Comptroller and Auditor General is currently a Partner and Head of Public Sector Assurance for Grant Thornton, with that organisation having acted as Independent Auditors of the Office of the Comptroller and Auditor General in previous years, and therefore new independent auditors of the financial statements audit of the Jersey Audit Office will be required. The Chair of the next PAC will be required to appoint these auditors under Article 19 (2) of the Comptroller and Auditor General (Jersey) Law 2014

5. Conclusion

The work of the Public Accounts Committee during 2024–2026 has provided detailed examination of how public funds are managed and how effectively governance arrangements operate across the Government of Jersey. Through its reviews, hearings, and analysis of Comptroller and Auditor General reports, the Committee has identified both areas of progress and areas where significant challenges remain.

The Committee has observed positive developments in certain areas, including increased adoption of centralised systems for complaints handling, ongoing efforts to strengthen procurement processes, and the establishment of frameworks intended to improve governance and performance monitoring. These developments demonstrate a willingness within Government to respond to scrutiny and pursue improvement.

However, the Committee's work also highlights a number of persistent and, in some cases, systemic issues. These include variability in the quality and transparency of reporting, inconsistent application of internal controls, weaknesses in the implementation and verification of recommendations, and challenges in achieving coherent strategic oversight across complex areas such as digital transformation and Arm's Length Bodies.

The Committee has also identified recurring limitations in the level of assurance provided through Executive Responses. While recommendations are frequently accepted, the evidence presented does not always demonstrate that underlying issues will be fully addressed or that meaningful change will be achieved within clear and measurable timeframes.

Taken together, these findings suggest that while progress is being made, further sustained effort is required to ensure that governance arrangements operate consistently, that public funds are managed with full transparency, and that accountability mechanisms function as intended.

The Committee considers that the next Public Accounts Committee will play a critical role in maintaining focus on these issues. In particular, continued scrutiny will be required to ensure that:

- recommendations are fully implemented and supported by robust evidence
- reporting is clear, consistent, and meaningful to both decision-makers and the public
- governance and assurance frameworks are applied consistently across departments
- strategic planning and prioritisation are aligned with available resources and long-term objectives

The scrutiny work of the PAC will be of critical importance to enable sufficient oversight of Value for Money, efficiency savings, prioritisation and productivity in the Government.

The Committee hopes that this Legacy Report will support the next Public Accounts Committee in building on this work, maintaining momentum in areas of progress, and addressing those issues where improvement remains necessary.

Appendix 1 Public Accounts Committee Membership 2024-2026

Deputy Inna Gardiner
Chair
Appointed 06.02.2024

Deputy Kristina Moore
Vice Chair
Appointed 19.03.2024

Deputy Raluca Kovacs
Member
Appointed 27.02.2024

Deputy Karen Wilson
Member
Appointed 27.02.2024

Deputy David Warr
Member
Appointed 19.03.2024

Mr. Philip Taylor
Lay Member
Appointed 19.03.2024

Mr. Graeme Phipps
Lay Member
Appointed 19.03.2024
Resigned 25.02.2025

Mr. Glen Kehoe
Lay Member
Appointed 16.04.2024

Mr. Vijay Khakhria
Lay Member
Appointed 16.04.2024
Resigned 24.02.2026

Mr. Ali Awan
Lay Member
Appointed 18.03.2025

Appendix 2 List of Meetings of the Public Accounts Committee 2024-2026

2024 Published Minutes	2025 Published Minutes	2026 Published Minutes
27 March	15 January	14 January
24 April	29 January	28 January
2 May	12 February	11 February
15 May	19 February	18 February
5 June	12 March	4 March
19 June	26 March	6 March*
3 July	30 April	18 March
30 July	7 May	08 April
14 August	21 May	
25 September	11 June	
16 October	18 June	
6 November	1 July*	
20 November	2 July	
	16 July	
	21 July	
	28 July	
	30 July	
	31 July*	
	3 September	
	17 September	
	24 September	
	8 October	
	15 October	
	5 November	
	19 November	
	3 December	
	15 December	

**Meeting via Electronic Mail*

Appendix 3 List of PAC Public and Quarterly Hearings 2024-2026

2024

Witness	Subject	Date
Treasurer of the States	States Annual Report and Accounts 2023 Review	5 June
Chief Officer, Health and Community Services	States Annual Report and Accounts 2023 Review	3 July
Chief Executive	Quarterly Hearing	25 September
Acting Chief Officer, Customer and Local Services	Handling and Learning from Complaints Review	20 November
Director of Improvement and Innovation, Health and Community Services	Handling and Learning from Complaints Review	4 December
Chief Officer, Infrastructure and Environment	Handling and Learning from Complaints Review	4 December

2025

Witness	Subject	Date
Chair, Jersey Institute of Directors Chair, Jersey Construction Council Chair, Jersey Chamber of Commerce	Procurement by the Government of Jersey Review	29 January
Chief Executive	Quarterly Hearing	12 February
Chief Officers of Infrastructure and Environment, and Economy	Procurement by the Government of Jersey Review	12 March
Group Director, Commercial Services Chief Information Officer, Digital Services	Procurement by the Government of Jersey Review	26 March
Treasurer of the States	Procurement by the Government of Jersey Review	7 May
Chief Executive	Quarterly Hearing	21 May
Treasurer of the States Chief Officer, Health and Care Jersey	States of Jersey Annual Report and Accounts 2024 Review	11 June
Treasurer of the States	Arm's Length Bodies, Grants and Subsidies Review	17 September
Chief Officer, Economy	Arm's Length Bodies, Grants and Subsidies Review	24 September
Chief Officer, Employment, Social Security and Housing	Arm's Length Bodies, Grants and Subsidies Review	24 September

Chief Officer, the Cabinet Office		
Chief Executive	Quarterly Hearing	08 October
Chief Executive, Ports of Jersey	Arm's Length Bodies, Grants and Subsidies Review	15 October
Chief Executive, Jersey Development Company	Arm's Length Bodies, Grants and Subsidies Review	15 October
Chief Executive, Digital Jersey	Arm's Length Bodies, Grants and Subsidies Review	5 November
Chief Executive, Andium Homes	Arm's Length Bodies, Grants and Subsidies Review	5 November
Chief Executive, Jersey Business	Arm's Length Bodies, Grants and Subsidies Review	19 November
Chief Executive, Visit Jersey	Arm's Length Bodies, Grants and Subsidies Review	19 November

2026

Witness	Subject	Date
Chief Executive	Quarterly Hearing	14 January
Chief Executive	Quarterly Hearing	4 March

Appendix 4 PAC Reviews 2024-2026

States Annual Report and Accounts 2023

- Launched 17 May 2024 [Review Page]
- Report published 31 July 2024 [P.A.C.2/2024]
- Executive Response and PAC Comments published 20 October 2024 [P.A.C.2/2024 Res.]

Procurement by the Government of Jersey

- Launched 25 June 2024 [Review Page]
- Report published 2 July 2025 [P.A.C.2/2025]
- Executive Response published 5 September 2025 [P.A.C.2/2025 Res.]
- PAC Comments on Executive Response published 3 October 2025 [P.A.C.2/2025 Res.Com.]

Handling and Learning from Customer Feedback and Complaints

- Launched 19 September 2024 [Review Page]
- Report published 14 March 2025 [P.A.C.1/2025]
- Executive Response and PAC Comments published 16 June 2025 [P.A.C.1/2025 Res.]

Arm’s Length Bodies, Grants and Subsidies

- Launched 4 April 2025 [Review Page]
- Report published 13 February 2025 [P.A.C.1/2026]
- Executive Response published 26 March 2025 [P.A.C.1/2026 Res.]
- PAC Comments on Executive Response published 8 April 2026 [P.A.C.1/2025 Res.Com.]

States Annual Report and Accounts 2024

- Launched 6 May 2025 [Review Page]
- Report published 31 July 2025 [P.A.C.3/2025]
- Executive Response published 16 October 2025 [P.A.C.3/2025 Res.]
- PAC Comments on Executive Response published 25 November 2025 [P.A.C.3/2025 Res.Com.]

COVID-19 Follow up

- Launched 12 January 2025 [Review Page]
- Report published 16 April 2026 [P.A.C.2/2025]

Appendix 5 PAC June 2022 - January 2024

Membership June 2022 - January 2024

- Deputy Lyndsay Feltham, Chair, *Appointed 12.07.2022*
- Deputy Max Andrews, Vice Chair, *Appointed19.07.2022, Resigned 12.09.2023*
- Deputy Mary Le Hegarat, Vice Chair (from 25.10.2923), *Appointed 07.02.2023*
- Deputy Tom Coles, Member, *Appointed 19.07.2022*
- Deputy Raluca Kovacs Member, *Appointed 17.10.2023*
- Connétable Richard Honeycombe, Member, *Appointed 20.09.2022, Resigned 07.02.2023*
- Mr. Philip Taylor, Lay Member, *Appointed 20.09.2022*
- Mr. Graeme Phipps, Lay Member, *Appointed 20.09.2022*
- Mr. Matthew Woodhams, Lay Member, *Appointed 20.09.2022*

Meetings June 2022 - January 2024

2022 Published Minutes	2023 Published Minutes
28 September	11 January
7 October	20 January
12 October	31 January
19 October	1 February
26 October	22 February
9 November	9 March
15 November	15 March
28 November	24 March
30 November	12 April
7 December	26 April
	17 May
	7 June
	19 June
	21 June
	27 June
	28 June
	29 June
	30 June
	3 July
	10 July
	12 July
	14 July
	28 July
	2 August
	6 September
	27 September
	25 October
	1 November

Public and Quarterly Hearings June 2022 - January 2024

2022

Witness	Subject	Date
Chief Executive	Quarterly Hearing	19 October
Treasurer of the States and Director General Strategic Policy, Planning and Performance	States Annual Report and Accounts 2021 Review	28 November

2023

Witness	Subject	Date
Chief Executive	Quarterly Hearing	1 February
Chief Executive	Performance Management and Governance of Health and Social Care Review	19 June
Chief Officer, External Relations	Performance Management and Governance of Health and Social Care Review	27 June
Chief Officer, Justice and Home Affairs	Performance Management and Governance of Health and Social Care Review	28 June
Assistant Chief Executive Officer, with responsibility for People, Policy, and Digital	Performance Management and Governance of Health and Social Care Review	29 June
Chief Officer, Infrastructure and Environment	Performance Management and Governance of Health and Social Care Review	30 June
Chief Officer, Customer and Local Services	Performance Management and Governance of Health and Social Care Review	30 June
Chief Officer, Economy	Performance Management and Governance of Health and Social Care Review	3 July
Chief Officer, Health and Community Services	Performance Management and Governance of Health and Social Care Review	10 July
Interim Chair, Health and Community Services Board	Governance of Health and Social Care Review	10 July
Treasurer of the States	Performance Management and Governance of Health and Social Care Review	14 July
Chief Officer, Children, Young People, Education and Skills	Performance Management and Governance of Health and Social Care Review	28 July
Assistant Chief Executive Officer, with responsibility for People, Policy, and Digital	Performance Management and Governance of Health and Social Care Review	27 September

Reviews June 2022 - January 2024

States Annual Report and Accounts 2021
- Launched 7 October 2022 [Review Page]
- Report published 30 January 2023 [P.A.C.1/2023]
- Executive Response published [P.A.C.1/2023 Res.]

Performance Management - Follow up
- Launched 4 April 2023 [Review Page]
- Report published 28 March 2024 [P.A.C.1/2024] *Presented by 2024-2026 PAC*
- Executive Response and PAC Comments published 16 June 2024 [P.A.C.1/2024 Res.] *Presented by 2024-2026 PAC*

PAC Work June 2022 – January 2024

The previous iteration of the PAC undertook two Reviews and made a total of 13 recommendations, of which 10 were accepted.[11]

Report Number	Topic	Number of Findings	Recommendations			
			Total	**Accepted**	**Rejected**	**Neither or Partially Accepted**
P.A.C.1/2023	States Annual Report and Accounts 2021	19	8	7	1	0
P.A.C.1/2024	Performance Management - Follow up	21	5	3	2	0
Totals	2	40	13	10	3	0

The previous PAC presented 19 Executive Responses to Comptroller and Auditor General Reports, and provided further comments to 17 of these:

- Cyber Security Arrangements Executive Response [R.71 /2022 Res.]

- Governance of the States of Jersey Police (Follow-Up) Executive Response [R.59/2022 Res.] and PAC Comments [R.59/2022 Res.Com.]

- COVID-19 Test and Trace and Vaccination Programmes Executive Response [R.66/2022 Res.]

- Governance and Decision Making during the COVID-19 Pandemic Executive Response [R.70/2022 Res.] and PAC Comments [R.70/2022 Res.Com.]

- States Employment Board: Follow up Executive Response [R.152/2022 Res.] which included PAC Comments

[11] The Performance Management - Follow up Review was undertaken prior to the VONC of January 2024, however its findings were presented by the subsequent PAC.

- Risk Management – Follow up Executive Response [R.150/2022 Res.] and PAC Comments [R.150/2022 Res.Com.]

- Children and Adolescent Mental Health Services Executive Response [R.151/2022 Res.]
- Annual Reporting Executive Response [R.157/2022 Res.]

- Grants to Arts, Heritage and Culture Organisation Executive Response [R.173/2022 Res.] and PAC Comments [R.173/2022 Res.Com.]

- Governance and Accountability of Independent Bodies and Office Holders (Thinkpiece) Executive Response [R.174/2022 Res.] and PAC Comments [R.174/2022 Res.Com.]

- Annual Reporting Executive Response [R.153/2023 Res.] which included PAC Comments

- Mid-Term Reflections Executive Response [R.120/2023 Res.]

- Major and Strategic Projects, including Capital Projects Executive Response [R.172/2023 Res.]

- Learning from Previous Hospital Projects: A Follow Up Review Executive Response [R.82/2023 Res.] and PAC Comments [R.82/2023 Res.Com.]

- Integrated Technology Solution – Follow up Executive Response [R.67/2023 Res.] and PAC Comments [R.67/2023 Res.Com.]

- Handling and Learning from Complaints – Follow up Executive Response [R.150/2023 Res.] which included PAC Comments

- Efficiency Savings Executive Response [R.37/2023 Res.]

- Economic, Social and Health related recovery from the COVID-19 Pandemic Executive Response [R.145/2023 Res.] which included PAC Comments[12]

- Deployment of Staff Resources in Health and Community Services Executive Response [R.7/2023 Res.]

[12] Comments to R.145/2023 Res. were formed prior to the VONC of January 2024, however, were presented by the subsequent PAC.

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