

Accountability Report

Corporate Governance Report

The Corporate Governance Report explains the composition and organisation of the States of Jersey Group, its governance structures and how they support the achievement of the States' objectives. It includes the Directors' Report and the Governance Statement, which in turn includes descriptions of significant governance issues and key risks facing the organisation.

The purpose of this report is to demonstrate how the Group has implemented the principles of good corporate governance and to outline how it has reviewed its system of internal controls during 2023.

The primary focus of the report is on the "States Assembly approved" element of the Group. Funds are included within the responsibilities of appointed Accountable Officers, and the Public Finances Manual includes a section and supporting document on Funds. The relationship of the Government of Jersey with the Wholly owned companies is defined in the Public Finances (Jersey) Law 2019 (see Article 53) and Memoranda of Understanding, published to the States Assembly by the Minister for Treasury and Resources in R.56/2022.

The Directors' Report

Ministers and Accountable Officers

Details of individuals who served as Ministers, the Principal Accountable Officer and Accountable Officers are set out in the Governance Statement with disclosures in respect of remuneration included in the Remuneration and Staff Report.

Directorships and Significant Interests

Under the Standing Orders of the States of Jersey, details of directorships and other significant interests held by Ministers (and all States Members) are set out in the Register of Interests held by the Greffier of the States and are available, against each individual Member, on the Members page on the States Assembly website (<https://statesassembly.gov.je/Pages/Members.aspx>).

The Register of Interests is used to identify parties related to Members of the States of Jersey for the purpose of preparing disclosure of related party transactions in the States of Jersey Annual Report and Accounts.

The Government maintains a register of interests which records details of directorships and other significant interests held by the Principal Accountable Officer and Accountable Officers. The register of interests for those senior officers is not publicly available, but any individual transactions which may be affected by those interests are reported in Details of Related Party Transactions, listed in the Financial Statements at Note 4.23 – Related Party Transactions.

Governance Statement

Executive Officers

Details of Ministers and the Accountable Officers responsible for ensuring effective governance arrangements during the period are as follows:

The Council of Ministers in 2023

Jersey's Government comprises the Chief Minister and eleven Ministers, who, with the support of the Assistant Chief Ministers, collectively form the Council of Ministers. The States Assembly elects the Government by way of appointing the Chief Minister and voting on the Chief Minister's nominations for Ministers. In addition, Ministers may appoint their own Assistant Ministers, with the consent of the Chief Minister, ensuring that the combined total of members appointed as Ministers and Assistant Ministers does not exceed 21, and therefore remains in the minority in the States Assembly.

Corporate Governance Report

The Council of Ministers proposed its Common Strategic Policy on 4th October 2022, and this was adopted (as amended) by the States Assembly at the sitting of 23rd November 2022. The Council of Ministers published (as R.104/2022) its Code of Conduct and Practice for Ministers and Assistant Ministers on 12th October 2022. This makes reference to the “Seven Principles of Public Life” (selflessness, integrity, objectivity, accountability, openness, honesty, leadership) and the Code of Conduct for Elected Members. On 2 March 2022 the States Assembly approved changes to the latter Code for Elected Members, in P.1/2022, brought forward by the Privileges and Procedures Committee following a review of the Code and associated processes triggered by the Comptroller and Auditor General’s (C&AG’s) report entitled “Anti-Corruption Arrangements” (R.21/2021). The Code of Conduct for Elected Members is published as part of the Standing Orders of the States of Jersey.

Following a Vote of No Confidence in the Chief Minister (P.1/2024) a new Council of Ministers was formed on 30 January 2024 with Deputy Lyndon Farnham as Chief Minister. The Annual Report and Accounts for 2023 are therefore signed by the new Chief Minister and Minister for Treasury and Resources (Deputy Elaine Millar).

The following tables show the Ministers in post during 2023.

Ministers in post during 2023:

Name	Area of Responsibility
Deputy Kristina Moore	Chief Minister
Deputy Inna Gardiner	Minister for Children and Education
Deputy Kirsten Morel	Deputy Chief Minister, Minister for Sustainable Economic Development (formerly Minister for Economic Development, Tourism, Sport and Culture)
Deputy Philip Ozouf	Minister for External Relations
Deputy Karen Wilson	Minister for Health and Social Services
Deputy Helen Miles	Minister for Justice and Home Affairs (formerly Minister for Home Affairs)
Deputy David Warr	Minister for Housing and Communities
Deputy Tom Binet	Minister for Infrastructure
Deputy Carolyn Labey	Minister for International Development
Deputy Elaine Millar	Minister for Social Security
Deputy Jonathan Renouf	Minister for the Environment (changed in January 2024 to “Minister for Energy and Environment”)
Deputy Ian Gorst	Minister for Treasury and Resources

The Council of Ministers in 2023



**Deputy
Kristina Moore**
Chief Minister



**Deputy
Inna Gardiner**
Minister for Children
and Education



**Deputy
Kirsten Morel**
Deputy Chief Minister,
Minister for
Sustainable Economic
Development



**Deputy
Philip Ozouf**
Minister for External
Relations



**Deputy
Karen Wilson**
Minister for Health and
Social Services



**Deputy
Helen Miles**
Minister for Justice
and
Home Affairs



**Deputy
David Warr**
Minister for Housing
and Communities



**Deputy
Tom Binet**
Minister for
Infrastructure



**Deputy
Carolyn Labey**
Minister for
International
Development



**Deputy
Elaine Millar**
Minister for Social
Security



**Deputy
Jonathan Renouf**
Minister for the
Environment



**Deputy
Ian Gorst**
Minister for Treasury
and Resources

The Council of Ministers is the executive government of Jersey, and coordinates and prioritises the policies and public administration for which Ministers are individually responsible, including setting executive and legislative priorities. Ministers are individually responsible for decisions in their areas of responsibility, but the more important and crosscutting a matter, the higher the obligation to take to the Council of Ministers to agree a shared policy position. The Council meets 2 – 3 times a month and comprises the 12

Corporate Governance Report

Ministers. In addition, Assistant Ministers to the Chief Minister are invited, along with the Chief Executive, Greffier, Attorney General, the lead officer supporting the Council, and other staff to ensure good record-keeping and administration.

The attendance record for Ministers at Council meetings for 2023 is as follows. Where a Minister was unable to attend and nominated an Assistant Minister to attend on their behalf this is treated as attendance by the Minister him or herself.

Minister (or Assistant Minister)	CoM meetings in 2023 (21 meetings)
Deputy Kristina Moore	20/21
Deputy Kirsten Morel	19/21
Deputy Philip Ozouf	11/21
Deputy Karen Wilson	18/21
Deputy Helen Miles	20/21
Deputy David Warr	19/21
Deputy Tom Binet	20/21
Deputy Carolyn Labey	17/21
Deputy Elaine Millar	20/21
Deputy Jonathan Renouf	20/21
Deputy Inna Gardiner	20/21
Deputy Ian Gorst	20/21

Accountable Officers

The following table identifies the Accountable Officers serving during 2023. The year saw a change in Chief Executive Officer (and hence Principal Accountable Officer) with the arrival of Andrew McLaughlin, who took office on 5 September 2023.

Chief Executive Officer	Position	Accountable Officer
Principal Accountable Officer	Chief Executive	Suzanne Wylie (until 31 July 2023)
		Tom Walker (Acting CEO and PAO) (from 1 August 2023 to 4 September 2023)
		Andrew McLaughlin (Interim CEO and PAO) (from 5 September 2023)

Corporate Governance Report

Ministerial Departments	Position	Accountable Officer
Cabinet Office - Office of the Chief Executive	Chief of Staff (Strategic Director, Assurance and Risk, Treasury and Exchequer from 1 February 2023)	Catherine Madden (to 25 November 2023)
		NB Richard Bell became Accountable Officer for the Corporate Programme Management Office (CPMO) and Risk Management from 1 May 2023
		NB Tom Walker became Accountable Officer for Office of the Chief Executive - Chief of Staff (with the exception of Risk Management and the Corporate Programme Management Office (CPMO)) from 26 November 2023.
Cabinet Office - Communications	Director of Communications	Dirk Danino-Forsyth (to 1 October 2023)
		Martyn White (from 2 October to 31 December 2023)
Treasury and Exchequer	Treasurer of the States, Chief Officer and Assistant Chief Executive	Richard Bell
Ministry of External Relations	Chief Officer	Kate Nutt
Cabinet Office - Chief Operating Office	Chief Operating Officer and Chief Officer	John Quinn (to 31 January 2023)
	Chief Officer and Assistant Chief Executive	Tom Walker (from 1 February 2023) NB Richard Bell became Accountable Officer for the Corporate Programme Management Office from 1 February 2023
		NB Mark Grimley was Interim Accountable Officer for People and Corporate Services between 1 February 2023 and 30 April 2023

Corporate Governance Report

Ministerial Departments	Position	Accountable Officer
Cabinet Office - Strategic Policy, Planning and Performance	Chief Officer and Assistant Chief Executive	Tom Walker
Department for the Economy	Chief Officer	Richard Corrigan
Justice and Home Affairs	Chief Officer	Kate Briden
Health and Community Services	Chief Officer	Carolyn Landon (to 31 March 2023) Chris Bown (from 1 April 2023)
Children, Young People, Education and Skills	Chief Officer	Rob Sainsbury
Infrastructure and Environment	Chief Officer	Andrew Scate
Customer and Local Services	Chief Officer	Ian Burns
Non-Ministerial Departments	Position	Accountable Officer
States of Jersey Police	Chief of Police	Robin Smith
States Assembly (States Greffe)	Greffier of the States	Lisa Hart
Law Officers' Department	Practice Director	Alec Le Sueur
Viscount's Department	Viscount	Matthew Swan (to 2 November 2023) Mark Harris (from 3 November 2023)
Judicial Greffe	Judicial Greffier	Adam Clarke (to 10 September 2023) Rebecca Morley-Kirk (from 11 September 2023)
Office of the Lieutenant Governor	Chief of Staff and Private Secretary	Justin Oldridge
Official Analyst	Official Analyst	Nick Hubbard

Corporate Governance Report

Non-Ministerial Departments	Position	Accountable Officer
Probation and After Care Service	Chief Probation Officer	Mike Cutland
Office of the Comptroller and Auditor General	Comptroller and Auditor General	Lynn Pamment
Other	Position	Accountable Officer
Jersey Overseas Aid	Executive Director	Simon Boas
Trading Operations	Position	Accountable Officer
Jersey Car Parking	Chief Officer	Andrew Scate
Jersey Fleet Management	Chief Officer	Andrew Scate
States Body / Fund	Position	Accountable Officer
Strategic Reserve Fund	Treasurer of the States, Chief Officer and Assistant Chief Executive	Richard Bell
Stabilisation Fund		
Insurance Fund		
Assisted House Purchase Scheme		
99 Year Leaseholders Scheme		
Agricultural Loans Fund		
Housing Development Fund		
Criminal Offences Confiscation Fund		
Civil Assets Recovery Fund		
Social Security (Reserve) Fund		
Channel Islands Lottery (Jersey) Fund		
Tourism Development Fund		
Fiscal Stimulus Fund		

Corporate Governance Report

States Body / Fund	Position	Accountable Officer
Jersey Innovation Fund	Chief Officer – Department for the Economy	Richard Corrigan
Jersey Reclaim Fund		
Technology Accelerator Fund		
Climate Emergency Fund	Chief Officer and Assistant Chief Executive	Tom Walker
Social Security Fund	Chief Officer - Customer and Local Services	Ian Burns
Health Insurance Fund Long Term Care Fund		
Jersey Dental Scheme		
Bailiff's Ukraine Appeal	Chief Officer - Bailiff's Chambers	Steven Cartwright

Collectively, the majority of Government Accountable Officers sit on the Executive Leadership Team (ELT). Representatives from the Non-Ministerial Departments attend meetings but are not formal members. ELT, and its subsidiary Operating Committee (OpCo), both operate to agreed terms of reference adopted in 2021.

The attendance record for ELT meetings in 2023 is as follows. Where an ELT member sent an approved delegate this is treated as attendance by the member him or herself.

Department	ELT Board Members or delegate	ELT meetings in 2023	ELT workshops in 2023
CEO	CEO - Suzanne Wylie (Chair)/ Tom Walker/ Andrew McLaughlin/ substitute chair	27/27	7/7
Department for the Economy	Richard Corrigan	27/27	7/7
T&E	Richard Bell	27/27	7/7
IHE	Andy Scate	25/27	7/7
HCS	Caroline Landon/ Chris Bown	24/27	5/7
Cabinet Office - OCE	Catherine Madden	22/27	6/7
Cabinet Office – COO and SPPP	John Quinn/ Tom Walker	27/27	7/7

Corporate Governance Report

Cabinet Office – Comms	Dirk Danino-Forsyth	20/27	6/7
JHA	Kate Briden	27/27	7/7
External Relations	Kate Nutt	23/27	6/7
CLS	Ian Burns	27/27	7/7
CYPES	Robert Sainsbury	27/27	7/7

All reports to ELT must include a covering sheet setting out:

- The action requested from ELT; and
- Key considerations (including financial and staffing implications, Children's rights, policy impacts and impacts on Non-Ministerial Departments).

How Ministers and Accountable Officers work together

Accountable Officers in Government departments, and their officers, work closely with their respective Ministers to deliver government policy. Ministers are responsible for policy decisions, departments deliver those decisions, with each department's Accountable Officer ensuring spending is proper, regular and good value for money – Accountable Officers have obligations for these matters under the Public Finances Law. Typically, those Accountable Officers will have regular meetings with their Minister and take proposals to the Minister where formal decisions are needed. On the rare occasions when the Accountable Officer considers that a Minister's proposed course of action might infringe upon the Accountable Officer's legal obligations, there is a process by which the Minister can direct the Accountable Officer, provided that the proposed action is legal (known as a "Letter of instruction"). In practice this is likely to be where there is insufficient time for the Accountable Officer to carry out all diligence activity that would normally take place to provide assurance, particularly in relation to value for money. Letters of instruction are published at <https://www.gov.je/government/planningperformance/publicfinances/pages/lettersofinstruction.aspx>. Two such letters were issued in 2023, relating to the Jersey Reds professional rugby club.

Assurance of service performance data in the Annual Report and Accounts

For the 2023 Annual Report and Accounts there is an internal statement of assurance which covered the service performance measure data and the customer experience data included in the performance section of the Annual Report and Accounts (ARA).

The following assurance procedure was applied:

- Analyst and business partner teams from each department provided data from departmental databases via Word and Excel.

Corporate Governance Report

- Service Performance Measure (SPM) Data provided by departments, including that published separately online for 2023, was quality assured by the Director of Statistics and Analytics or his staff. All queries were fed back to departments for checking and confirmation before being included in the ARA SPM Annex.
- Chief Officers or their delegates for all departments signed off their Service Performance Measures data for inclusion in the ARA SPM Annex.
- The Director of Statistics and Analytics or his staff checked all departmental commentary on Service Performance for consistency with the Service Performance Measure data and that statements in the commentary were supported by the data.
- All queries on the commentary on the Service Performance Measures were fed back to departments for clarification or rectification before inclusion in the ARA departmental Annexes. This led to changes to the data or changes to the commentary, depending on which was the cause of the inconsistency.
- All Chief Officers were sent a copy of the draft content requiring them to sign off that both their Service Performance Measure data and commentary was correct.

The Director of Statistics and Analytics and the Chief Officer for the Cabinet Office each signed off that, based on the above processes, that they believe the performance data and narratives set out in the Performance report and the Annex containing departmental reports and published separately online to be correct.

The Governance Framework

The Governance Framework comprises the systems, processes, cultures, values and procedures through which the States of Jersey is directed and controlled and the activities through which it accounts to and engages with the Islanders.

This framework enables monitoring of the delivery of the States' strategic objectives and analysis of whether these objectives have delivered appropriate services and value for money. The framework aims to ensure that in conducting its business the States:

- Operates in a lawful, open, inclusive and honest manner
- Makes sure that public money is safeguarded, properly accounted for and used economically and effectively
- Has effective arrangements for managing risk
- Secures continuous improvements in the way that it operates.

Since 2021, ELT has adopted a Corporate Governance Framework for the States of Jersey. This consists of nine principles of good governance, each with underlying statements that provide further detail. Against each of the underlying statements are recorded the Laws, policies, codes of practice and other arrangements that, taken together, make up Jersey's corporate governance arrangements. The Framework is managed by a cross-departmental

Corporate Governance Report

group of senior officers that meets to agree changes and consider how the Framework may be used in practice.

Every Accountable Officer must complete an Annual Governance Statement questionnaire that asks how the Framework is applied in their area of responsibility, and the grounds supporting their belief that they comply with requirements contained in the Framework. It also allows for a description of how and why they may not be fully compliant with an area of the Framework. The information gathered through these questionnaires helps build the “Update on Governance Issues” section below.



Scope of Responsibilities

The Public Finances (Jersey) Law 2019 makes the Chief Executive the Principal Accountable Officer (PAO), answerable to the States and accountable to the Council of Ministers. The PAO may appoint Accountable Officers (excluding those in Non-Ministerial Departments) to exercise functions as determined but maintains overall responsibility for ensuring the propriety and regularity of the finances of States bodies (excluding Non-

Ministerial Departments) and funds and ensuring that the resources of States bodies and States funds are used economically, efficiently and effectively.

Each Accountable Officer is personally accountable for the proper financial management of the resources under their control in accordance with the Law, any subordinate legislation and the Public Finances Manual, including ensuring that public money is safeguarded and properly accounted for, used only for those purposes approved by the States and used economically, efficiently and effectively.

Each Accountable Officer (excluding those in Non-Ministerial Departments) is responsible for exercising the functions that are determined by the PAO, and that apply to that accountable officer (if any) as specified in any relevant enactment of the States. In discharging their financial responsibilities, Accountable Officers must ensure that robust governance arrangements are in place, which include a sound system of internal control and arrangements for the management of risk.

For Non-Ministerial Departments, the responsibilities of Accountable Officers are the same as those of Government departments. However, they are not appointed by the PAO. Under the Public Finances Law, the chief officer of a Non-Ministerial States body is also its Accountable Officer. With the agreement of that chief officer the Minister for Treasury and Resources can appoint another officer as Accountable Officer.

Legal Framework

A number of key laws collectively set the procedures for the governance of the operations of the Government, public finances, the employment of States employees and, during the pandemic, the arrangements for declaring an emergency:

- Employment of States of Jersey Employees (Jersey) Law 2005;
- States of Jersey Law 2005;
- Public Finances (Jersey) Law 2019;
- Comptroller and Auditor General (Jersey) Law 2014; and
- Emergency Powers and Planning (Jersey) Law 1990.

The Public Finances Manual

The Public Finances Manual provides guidance on how to apply the Public Finances (Jersey) Law 2019 and therefore helps ensure the proper stewardship and administration of the Law and of the public finances of Jersey. Accountable Officers are required to comply with the Public Finances Manual and other key controls, including departmental risk management measures, and resource management policies.

Accountable Officers

All Accountable Officers have provided a Governance Statement which confirms, to the best of their knowledge, that governance arrangements operated adequately in their area(s) of responsibility during 2023 and/or steps are being taken to address known areas of weakness. Internal Audit have reviewed these statements for consistency and compliance.

Weaknesses identified by Accountable Officers are summarised below in the section “Update on Governance Issues”.

Internal Audit

The Treasurer of the States, under the Public Finances (Jersey) Law 2019, is responsible for establishing a system of internal audit and for designating a person as chief internal auditor. The chief internal auditor is required to deliver a service that is compliant with professional Internal Audit Standards and for providing an annual opinion of the adequacy of the internal control environment to the Principal Accountable Officer, Treasurer and the Risk and Audit Committee.

The Comptroller and Auditor General (C&AG)

The C&AG is required to provide the States with independent assurance that the public finances of Jersey are being regulated, controlled, supervised and accounted for in accordance with the Comptroller and Auditor General (Jersey) Law 2014. During 2023 the C&AG issued 8 reports, one Good Practice Guide, one Thinkpiece, one Self-Assessment Tool and an Updated Code of Audit Practice. The governance issues arising from these reports are reflected in the review of effectiveness section below. The C&AG issues her own Annual Report, which includes details of her work.

The C&AG appoints the external auditors of the States of Jersey. The report of the auditor, Mazars LLP, is included within the accounts.

Review of effectiveness of the governance framework

The States and Government receive valuable independent feedback from several sources on the adequacy of governance arrangements. These sources include:

- Internal Audit;
- Scrutiny Panels (although observations and recommendations often relate to Ministerial policy, as opposed to implementation and governance);
- The Public Accounts Committee (PAC);
- The Comptroller and Auditor General (C&AG) (see above).

All recommendations from Scrutiny Panels, the Public Accounts Committee and the Comptroller and Auditor General that are accepted are entered into a database (commonly known as “the Tracker”) which is used to monitor implementation of those agreed recommendations.

The Tracker process is managed through representatives from each department meeting regularly with officers from the Cabinet Office and Treasury. Progress is then collated quarterly into reports for OpCo, ELT and PAC.

At the start of 2023 there were 226 outstanding recommendations from the PAC and C&AG (which are those most relevant to the governance framework), with a small number dating

back as far as 2014. An additional 86 recommendations were made during 2023. The corporate target for closing recommendations that were outstanding at the beginning of 2023 was 50%. Corporately, 73% of C&AG and PAC recommendations were closed against that target. The total number of closures in 2023 was 194, leaving 118 recommendations open but not yet completed.

Amongst those recommendations implemented during 2023 were some arising from C&AG reports on subjects like:

- Anti-corruption arrangements
- Child and Adolescent Mental Health Services
- Deployment of Staff Resources in Health and Community Services
- Covid (various aspects)
- Risk Management
- Governance Arrangements for Health and Social Care
- Mid-Term Reflections
- States Employment Board

This illustrates not only the breadth of the work of the C&AG and other bodies, but also the degree of influence that work has in generating improvements in the States' governance framework.

The States and Government receive additional assurance from the work of the Risk and Audit Committee (see below in the Risk Management section for details of membership). In 2022, following a recommendation by the C&AG, an Audit Committee was established for the following Non-Ministerial Departments:

- Law Officers' Department
- Judicial Greffe
- Viscount's Department
- States Greffe
- Probation and After-Care Service
- Bailiff's Chambers

This Committee operated throughout 2023.

Human Rights, Anti-Bribery and Anti-Corruption Statement

Human Rights

Jersey has had the European Convention on Human Rights extended to it since 23 October 1953, which has been incorporated into Jersey law through the Human Rights (Jersey) Law 2000.

Anti-Bribery and Anti-Corruption

The Government of Jersey has had the following anti-bribery and anti-corruption treaties extended to it: UN Convention against Corruption (since 9 November 2009), the Council of Europe Criminal Law Convention on Corruption (since 1 October 2013), the UN Convention against Transnational Organised Crime (since 17 December 2014) and the OECD Convention on Combatting the Bribery of Foreign Public Officials in International Business Transactions (since 16 November 2009).

The States of Jersey has also enacted the Corruption (Jersey) Law 2006.

In 2022 the Government of Jersey adopted an Anti-Fraud and Corruption Policy and Strategy. Throughout 2023 work was underway on implementing the Strategy. This included a programme of training and awareness-raising, as well as detailed work on the identification of risks.

In addition, procurement tendering rules are designed to help achieve compliance with the UN Convention against Corruption.

During 2023, the Government of Jersey designed and delivered Anti-Corruption training to employees of the States of Jersey.

The States Assembly approves and publishes anti-corruption arrangements for States Members, in particular in relation to declarations of interests.

Risk Management

This section of the Corporate Governance Report sets out how the States of Jersey identifies and manages risks. Risks impact on the achievement of objectives (see the Performance Report) and the organisation's governance (see "Update on Governance Issues" later in the Corporate Governance Report). Active management of risks seeks to minimise these impacts.

The top five risk themes in 2023 were:

- External risks - macroeconomic risk, geopolitical and environmental risks
- Health and wellbeing and Clinical Governance Assurance
- Cyber Security and Information Security
- Health and Safety management in the Government of Jersey Property Portfolio
- Threats to long-term financial sustainability.

These correlate closely not only with governance issues identified (see the following section) but also global risks experienced by many other jurisdictions (see below). There are also clear correlation areas with the seven Common Strategic Policy priorities for change (see [P.98/2022](#) as amended, the Performance Report and the table below).

Corporate Governance Report

CORRELATION OF POLICY PRIORITIES, RISK AND GOVERNANCE

Common Strategic Policy priorities for change

- Community
- Housing and Cost of Living
- Economy and Skills
- Children and Families
- Ageing Population
- Health and Wellbeing
- Environment

States of Jersey top risk themes

- External risks - macroeconomic risk, geopolitical and environmental risks
- Health and wellbeing & Clinical Governance Assurance
- Cyber Security and Information Technology
- Health and Safety Management in GoJ property portfolio
- Threats to long-term financial sustainability

Top 3 Global Risks

- Energy Crisis
- Food Crisis
- Cost of Living

Governance themes and issues

- People Policies and Resourcing
- People Strategy
- Organisational Change
- Information Security and Information Governance
- Cyber Security and IT Systems
- Estate Management
- Programme and Project Management
- Governance Arrangements – Health and Social Care
- Decision Making - Major Projects
- Arm's Length Organisations




The following sections set out the overarching arrangements for managing the States' risks, as well as the detailed mitigation work carried out on the top five risk themes during 2023.

The Government faces a wide range of uncertainties, challenges and opportunities as it seeks to realise its ambitions for Islanders. Effective governance and risk management is recognised as an essential component of assisting the public service to become a modern, forward-looking organisation which is capable of delivering long-term outcomes and efficient and effective services.

Government needs to be aware of how Environmental, Social and Governance factors impact the customers we serve – the citizens of Jersey, businesses, suppliers and the wider economy, and species and habitats within our environment – to name a few.

The following diagram, helps to show how Environmental, Social and Governance (ESG) factors that impact our customers are central to informing our risk management as a Government:

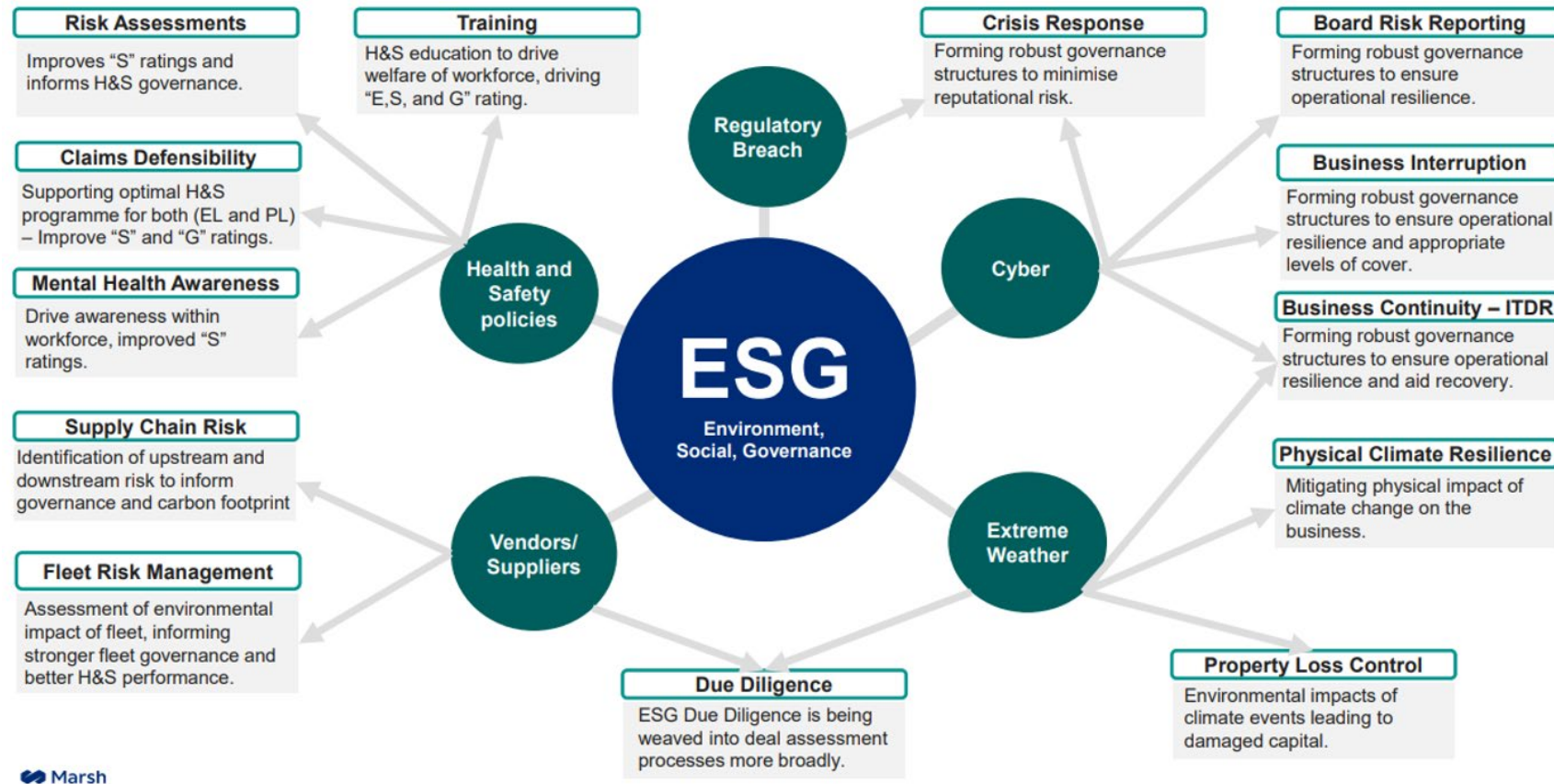
Corporate Governance Report

	Is the answer to any of these questions, yes?	Examples
 E	Does it impact or affect the natural environment it operates in? Does the natural environment affect it?	Carbon accounting, energy management, biodiversity, nature loss, pollution, and waste management.
 S	Does it impact or affect the society/community it operates in? Does societal/community factors affect it?	Relationships with employees, suppliers, customers and communities, including labour standards, diversity and inclusion, and health and safety (H&S) issues.
 G	Does it directly relate to specific internal processes and procedures within your organisation?	Internal controls and behaviours including cyber protections and conduct.

Source: Marsh

The ESG approach is intrinsic to risk management. The following diagram illustrates the interconnectivity of ESG with Risk Management.

The Interconnectivity of ESG and Risk Management



Source: Marsh

Explanation of abbreviations

H&S – Health and Safety; EL – Employer's Liability; PL – Public Liability; ITDR – IT Disaster Recovery

In order to help with the assessment and evaluation, risks are broadly categorised as follows:

- Financial – risks that relate to a weakness in financial controls, for example, financial fraud;
- Service delivery;
- Reputational;
- Legal and regulatory;
- People & health and safety;
- Economic;
- Environmental and social.

It is also recognised that future risks will take place against the backdrop of a planetary climate emergency, which is seeing both communities and organisations experiencing fallout from increased weather extremes.

How Risk is Controlled

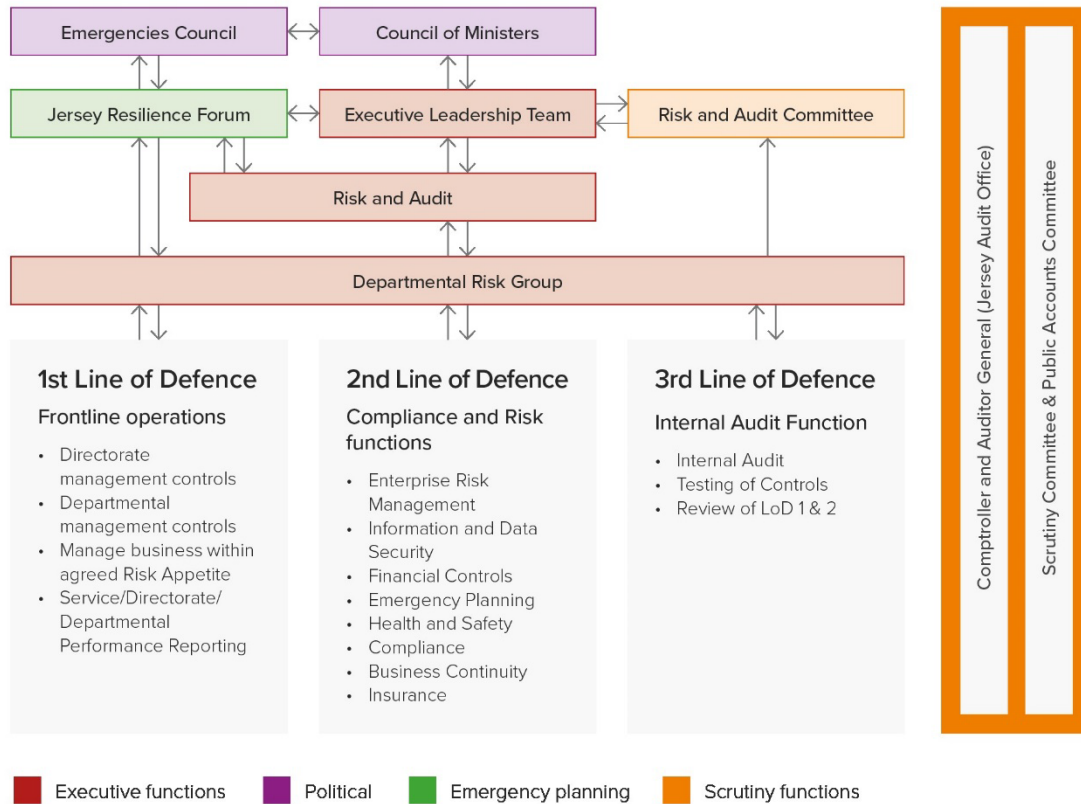
The States' and Government's risk management approach is grounded in a no blame culture and for bad news to be reported immediately and in accordance with prescribed escalation guidelines so there is sufficient notice to determine an effective response.

As our risk management culture matures from focusing on process to quality, the Government of Jersey is placing emphasis on evidence through the use of key risk indicators (KRIs) and asking the right questions of our performance data. These inform the risk and should trigger an appropriate and proportionate response to address risks, in order to prevent them from materialising into issues. This will reduce the likelihood of risks exceeding what is known as risk appetite and tolerance. It depends on services understanding their data and their risks and prioritising accordingly.

The following provides an overview of the roles and responsibilities within Government for risk management.

Corporate Governance Report

Risk Management – Roles and Responsibilities



Council of Ministers

The Council of Ministers has responsibility for ensuring the Government of Jersey delivers on its strategic priorities by holding the ELT to account, and in relation to risk management has responsibility for:

- Setting the tone and influence for the culture of risk management across the Government of Jersey and with partners;
- Determining the nature and extent of the principal risks it is willing to take in relation to achievement of its strategic priorities;
- Setting the priorities for delivery by the Executive Leadership team
- Reviewing the Corporate Risk Register on a regular basis and receiving feedback from the Principal Accountable Officer and the Risk and Audit Committee as to the effectiveness of the risk management systems; and
- Conducting an Annual Review of the effectiveness of the risk management systems in support of the Annual Accountability Report and Governance Statement.

Executive Leadership Team (ELT)

ELT has responsibility for ensuring that the Government of Jersey delivers on its strategic priorities and, in relation to risk management, ELT has responsibility for:

- Setting the tone and influence for the culture of risk management across the Government;
- Overall accountability for ensuring that a system is in place for identifying, assessing and managing existing and/or emerging risks;
- Determining the nature and extent of the principal risks it is willing to take in relation to its strategic objectives;
- Conducting an annual review of the effectiveness of the risk management systems in support of the governance statement and the Statement of Internal Control;
- Ensuring risk is appropriately considered in items or activities that require political direction; and
- Regularly reviewing the Strategic Risk Report (or equivalent risk report showing corporate risk profile) and ensuring alignment to the Government's Strategic Priorities.

Risk and Audit Committee

The Risk and Audit Committee (R&AC) supports the Government in delivering its responsibilities for risk management, internal control, governance and audit. The Committee's role is to review and provide independent advice to the PAO, Minister for Treasury and Resources, Treasurer and, in exception, the Council of Ministers, on the completeness, reliability and integrity of assurances as they relate to their responsibilities under the Public Finances Law and as set out in the Public Finances Manual. The R&AC acts in an advisory role as an internal assurance body and supports the Government to fulfil its governance responsibilities, providing oversight of Internal and External Audit and Risk Management. Its primary function is to add value within the formal scrutiny arrangements, providing adequate and appropriate assurance to the delivery of Government business.

The committee considers and advises ELT on the following issues:

- The effectiveness of the current enterprise risk management process and policies including the review process into the corporate risk register;
- Development, management and monitoring of risk management activities;
- Assurance relating to the adequacy and effectiveness of the risk, control and governance processes across the Government; and
- Aligning the Government's risk strategy against strategic priorities and good practice.

For 2023, the membership of the Risk and Audit Committee comprised an Independent Chair and other independent members with a requirement of two members plus the Chair

being present for the meeting to be quorate. The Risk and Audit Committee summarise their work in an annual report which is presented to and considered by the Executive Leadership Team.

The membership of the Committee throughout 2023 comprised:

Name	Position	Appointment date
Vineeta Manchanda	Chair (Risk and Audit) / Independent Member	01/10/2018 – to 3/4/2023
John Kent	Independent Member	28/11/2019 – to 3/4/2023
David Smith	Independent Member	28/11/2019 – to 3/4/2023
Elaine Walsh	Chair (Risk and Audit)/Independent Member	13/6/2023 to date
Nigel Hair	Deputy Chair (Risk and Audit), Independent Member	13/6/2023 to date
David Chalk	Independent Member	13/6/2023 to date
Leanne McIntyre	Independent Member	13/6/2023 to date
Zoltan Varga	Independent Member	13/6/2023 to date

Risk Management – Developments in 2023

Global Risks

The global risk landscape and how that translated into a local context in Jersey continued to be challenging in 2023. Compound effects of global pandemic, geopolitical tensions and socio-economic pressures resulted in “polycrises” facing governments and organisations worldwide, according to the World Economic Forum’s [Global Risks Report 2023 – 18th edition](#).

At the beginning of 2023, the report listed the top 3 currently manifesting Global Risks as:

- Energy Crisis
- Food Crisis
- Cost of Living

In 2025, experts are still expecting Cost of Living to be top of the Global Risk agenda. In 2033, the top risks are predicted around climatic and environmental risk and risks that are associated with that, for example large scale involuntary migration over the longer term.

Today, leaders are facing multiple crises that are happening at the same time. Over 80% of the 1200 expert respondents in the World Economic Forum (WEF) Global Risks Report expected consistent ongoing crises that are compounding each other on an increasingly volatile trajectory.

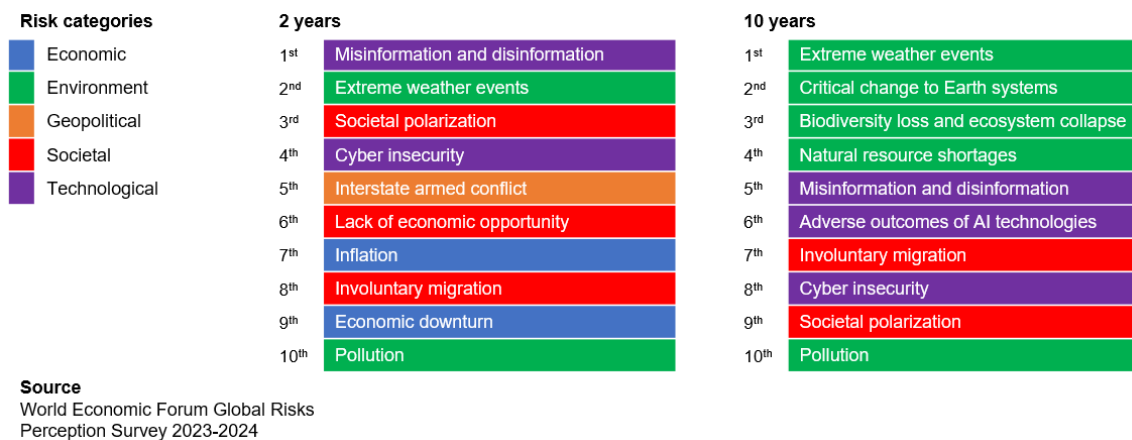
The world faces re-emerging energy, food, health, and cost of living crises and at the same time some new risks layered on top of that: potential recession, infectious diseases, trade

Corporate Governance Report

wars and weaponising of economies and climate risks. Concerns around climate risks focus on the rate of adaptation by jurisdictions towards carbon neutrality.

Food insecurity has increased due to major reductions in grain exports, lack of fertilizer and climate events. No country is immune to social erosion due to shortages of basic necessities caused by lack of availability or affordability. Cost of living and food shortages could cause social instability, as seen in 2022 and 2023 in terms of protests and industrial action.

Countries and organisations are now turning from a just-in-time to a just-in-case strategy, nearshoring and friend-shoring. This means bringing production closer to home. There is also a trend of vertical integration meaning that companies are looking to acquire suppliers to secure the supply chain.



Looking ahead in 2024, the WEF in its most recent [Global Risk Report 2024](#) Identified the following Global Risks by order of severity in the short and long term:

Local Impacts

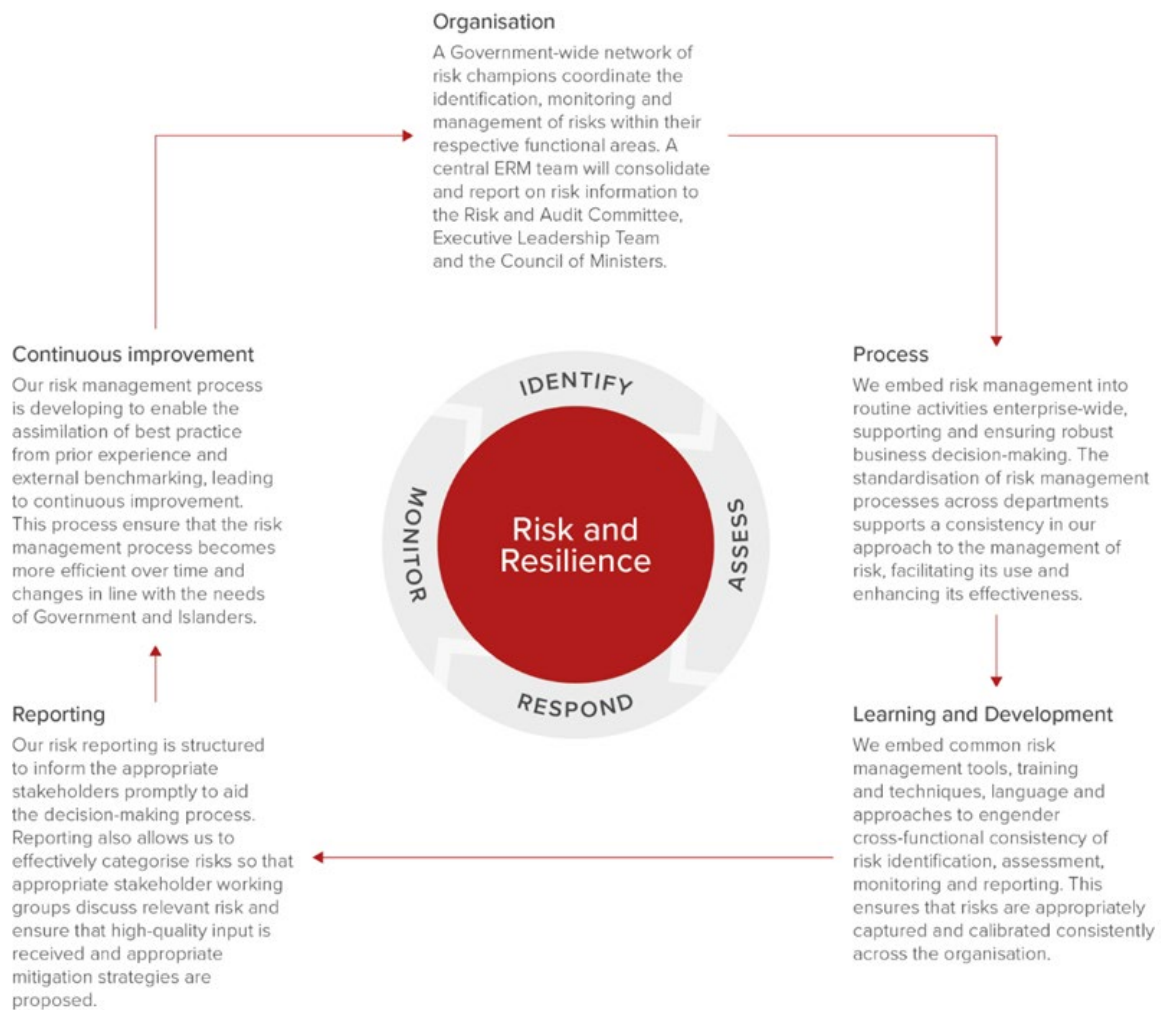
There are several potential direct or indirect local impacts. For example, as the Cost of Living and Inflationary Pressures impacted in 2022 and 2023, a mitigation from the Bank of England was to increase interest rates, which in turn has economic consequences in terms of affordability of housing, the cost of borrowing, labour costs, and food and commodity retail prices. See below for more detail on these impacts and mitigations, in particular in relation to the “External Risks” theme.

Other examples of Risk at a Community Level in 2023 also included extreme weather events including the Major Incidents surrounding Flooding in Vallee du Vaux and Storm Ciaran. The Community Risk Register enables the community of Jersey to be better prepared to cope during an emergency and to recover more quickly. It helps in preparedness and resilience for major events to identify risks which could potentially meet the definition of a major incident or emergency. The Corporate Risk Register includes Level 1 risks comprised of strategic, emerging, and exceptional risks escalated from Departments and projects.

Enterprise Risk Management

The States and Government have continued to develop their strategy for the management of risk, and the Enterprise Risk Management (ERM) framework sets out the basis for risk and evidence-based decision making. It remains the ambition to continue to embed risk into the decision-making of the organisation in line with the process shown below.

Further progress has been made on the approach to ERM during 2023 and a roadmap setting out key developments and goals is in place to deliver further improvement in 2024.



Risk is a standing item on the Executive Leadership Team agenda and Chief Officers are able to present potential corporate risks and issues for consideration in a timely manner.

Notable developments in 2023 included the further development of joint working with the Emergency Planning group to develop a National Security Risk Assessment (NSRA) based approach to the capture of risk on the Community Risk Register. This work is being undertaken in shadow form in advance of introducing legislation equivalent to the UK Civil Contingencies Act.

Capturing risk on the Community Risk Register is the responsibility of the Emergency Planning Team within Justice and Home Affairs and forms part of the work undertaken by the Jersey Resilience Forum.

Work was undertaken in 2023 to further embed the Enterprise Risk Management (ERM) system changes across Government of Jersey Ministerial and Non-Ministerial Departments through workshops, training and regular reviews. In addition, the Central Risk Team is rolling out a structured training package encompassing a wide-range of risk-related learning modules for all levels of the organisation. It also delivered a risk awareness induction course, outlining the framework and systems to States Members in early 2023.

The system of reviews includes quarterly risk management reports to the Risk and Audit Committee, Executive Leadership Team and the Departmental Risk Group. It is led by risk leads across Government who now meet regularly to discuss quarterly risk reports, approaches under ERM and relevant topics within their Terms of Reference. The Government's Head of Risk meets regularly with department leads and Senior Leadership Teams to discuss their risk registers.

Other enhancements in the year included further development of the ERM system and live Business Intelligence reporting at Corporate and Departmental levels; tracking of Corporate active risk management using Key Performance Indicators and to track progress with the implementation of the Risk Management Strategy; further work to guidance on impact scoring to ensure it is proportionate to Jersey and to ensure consistency in risk assessment; and implementation of the C&AG October 2022 Review of Risk Management findings. A further development was the continued embedding of use of the "Deep Dive" template, introduced in 2021, which examines how risk is managed at Departmental and Corporate levels. A number of deep dives were carried out in 2023 and the template was automated to auto-populate with data from the ERM.

Risk Deep Dives are an end-to-end review of a specific risk or issue. They are an essential way of better understanding the "path to green" in the management of a risk. They examine the scoring, control environment, and progress in terms of actions. They also seek to evidence the performance of the risk through key risk indicators. The template allows those carrying out the assessment to understand inhibitors and opportunities and escalate any issues to senior management teams, the Executive Leadership Team and Council of Ministers for decision-making. They are a key tool in better-informed decision making and prioritisation.

Other work in 2023 included the following:

- Regular, collaborative working with Business Continuity officers;
- Head of Risk meeting quarterly with States-owned Entities and attending shareholder meetings. These meetings allow for a discussion of the risks recorded within their respective risk registers and how they may affect wider Government as well as the community. The meetings also examine emerging risks.
- Providing advice to major projects and programmes on risk and insurance management, as required.

- Workshops with Council of Ministers and the Executive Leadership Team on the Corporate Risk Register.

During 2023, the Risk and Audit Committee undertook regular reviews of the Corporate and Departmental Risk Registers. These reviews are now standing items on the Risk and Audit Committee's briefing sessions.


Principal and Emerging Risks


The Government of Jersey's strategic priorities are subject to a number of risks. The Government of Jersey's risk management strategy 2023-24 sets out how departments identify and manage these risks through a risk framework. It also sets out our appetite for different types of risk. Our risk appetite statement allows us to understand as an organisation how much risk we are willing to take on to meet our strategic objectives. It considers what mitigations are required and the costs of doing so. Risk owners (those responsible for managing the risk) are asked to make two calculations: the current risk score with existing controls applied and the target risk score once future identified actions have been applied. These help us to understand whether the identified risk will fall within the assessed risk appetite once those actions have been implemented.

The following provides an overview of the principal risks and issues facing Government in 2023-24 and which are included within our Corporate or Strategic risk register. The table shows only those risks and issues which have an extreme current risk score at the end of Q4 2023.



The top or principal risks and issues are provided in the tables below – all are currently scored as extreme. The tables provide links between strategic objectives, quantified risks and mitigations and a description of how the risk profile has changed over time including developments in relation to specific issues or risks disclosed in the report.

In the tables the following symbols indicate the trend. A stable trend does not indicate that a risk is within acceptable limits:


 Indicates stable risk score

 Indicates increasing risk score



Principal Issues 2023-24

Issue	Description	Areas of focus	Movement description
<p>Inflationary pressure and impact on economy/population</p> <p>Strategic Priority:</p> <ul style="list-style-type: none"> Housing and Cost of Living <p>Risk score (all extreme):</p> 	<p>If global and UK inflationary pressures continue to feed through to the Jersey economy, bearing on the population and economy in a variety of negative ways, it could lead to stunted economic growth and cost islanders large parts of their disposable income. This particularly affects the most disadvantaged in our society.</p>	<ul style="list-style-type: none"> Cost of Living Temporary Scheme (COLTS) for income support; Project Officers Inflation Group; Minister-led Inflation Strategy Board; and Government Plan 2024-27: Tax allowances to be increased by 7.7%. £10m of Government support to increase rate of home ownership. 	<p>The score remained the same in 2023 although there are some signs that inflation is slowing and interest rates are stabilising. This is being monitored by the Department for the Economy in terms of impact and scoring.</p>
<p>Uninsured Losses</p> <p>Strategic Priorities:</p> <ul style="list-style-type: none"> Community Children and Families Health and Wellbeing <p>Risk score (all extreme):</p> 	<p>Increasing insurance premiums coupled with historical deficits in cover and recent large claims may impact our ability to adequately transfer our risk with possible higher excesses and/or uninsured risks which could lead to significant financial impact.</p>	<ul style="list-style-type: none"> Insurance Strategy and Implementation Plan. Risk transfer and financing. Strategy, action plans and review. <p>Financial/uninsured risk controls.</p>	<p>This risk materialised into an issue due to an increase in medical malpractice claims exposure and a number of clinical reviews in 2023. This is compounded by a hardened insurance market. If trends continue the Government of Jersey may find some risks are hard to insure with resultant pressure on the Insurance Fund and a requirement to request additional funding in future Government Plans.</p>


Corporate Governance Report

Issue	Description	Areas of focus	Movement description
<p>Clinical Governance – Assurance</p> <p>Strategic Priority:</p> <ul style="list-style-type: none"> • Health and Wellbeing <hr/> <p>Risk score (all extreme):</p> <p style="text-align: center;"></p>	<p>The issue that there is a lack of assurance around clinical governance in HCS as identified in recent reviews resulting in potential for patient harm, legal action, litigation and reputational damage.</p> <p>This issue is also linked to uninsured losses.</p>	<p>Areas of focus can be broken down into 7 themes:</p> <ol style="list-style-type: none"> 1. Culture improvement plan; 2. Investment in Quality and Safety team (recruitment); 3. Surveys, briefings and staff meetings to provide assurance and temperature checks; 4. Monitoring of performance review data at Care Group monthly governance meetings; 5. Improved communication; 6. Creation of HCS interim Board and its assurance committees; and 7. Implementation of clinical guidelines, participation in UK national clinical Audits, various speciality specific improvement plans, etc. 	<p>This issue was identified in 2023 and the current score should reduce as the recommendations set out in recent reports and other mitigations are implemented.</p>


Principal Risks 2023-24

Risk	Description	Areas of focus	Movement description
<p>Cyber Defence</p> <p>Strategic Priority:</p> <ul style="list-style-type: none"> Economy and Skills 	<p>There is a risk that our systems could be successfully breached by a threat actor leading to a loss of government data and failure of public services. This could be caused by the combination of weak or missing controls and the maturity of current functions using the processes and tooling which may not detect and protect against threats. This could result in reputational and/or regulatory consequence as well as financial consequence including cost of recovery.</p>	<ul style="list-style-type: none"> Cyber Security Awareness. Security Operations Centre (SOC). Perimeter Security Infrastructure. Device hardening processes and artefacts. Security Incident and Event Monitoring (SIEM). Technology Transformation Programme. Cyber Security Programme. 	<p>Stable. Whilst threat activity increases from criminal organisations and hostile States, Government continues to continuously review and improve its security through technology transformation and cyber security programmes.</p>
<p>Risk score (all extreme):</p> 			
<p>Information security</p> <p>Strategic Priority:</p> <ul style="list-style-type: none"> Economy and Skills 	<p>There is a risk that personal data breaches occur as a result of poor information governance which could lead to regulatory enforcement action, legal action and reputational damage.</p>	<ul style="list-style-type: none"> Annual review of Data Privacy Framework. Records Management Programmes. Security Incident and Event Monitoring. Implementation of controls set out in the Data Privacy Framework. 	<p>Stable in 2023.</p>
<p>Risk score (all extreme):</p> 			

Corporate Governance Report

Risk	Description	Areas of focus	Movement description
<p>Threats to long-term financial sustainability</p> <p>Strategic Priority:</p> <ul style="list-style-type: none"> Economy and Skills <hr/> <p>Risk score (all extreme):</p> 	<p>There is a risk that we:</p> <ul style="list-style-type: none"> fail to maximise income and raise revenues due to external threats to revenue sustainability such as the regulation of global taxation, changes in the labour market threatening personal tax income or the ageing population; fail to react to current economic uncertainty which could erode income lines and asset values, reduce our ability to borrow and create pressures on expenditure; fail to prioritise our finite resources due to poor decision making and or lack of timely or accurate management information; and fail to balance competing spending pressures from increasing levels of public service, pressures from the ageing population, net zero / carbon and the escalating costs of healthcare or unexpected financial items. 	<ul style="list-style-type: none"> Fiscal policy. Key performance indicators. Monthly efficiencies presentation to Executive Leadership Team. Government Plan (budget) and associated income estimates. Income Forecasting Group (IFG). Value for money programme. 	<p>Increasing in 2023 due to macroeconomic and geopolitical issues and impact on Jersey.</p>

Corporate Governance Report

Risk	Description	Areas of focus	Movement description
<p>Lack of Capacity for Waste Disposal and Management</p> <p>Strategic Priorities:</p> <ul style="list-style-type: none"> • Economy and Skills • Environment <hr/> <p>Risk score (all extreme):</p> <div style="text-align: center;">  </div>	<p>There is a risk that we have insufficient capacity to meet service requirements for a range of waste materials, Liquid or Solid within the next 3 years, resulting in minimal storage availability and reduction in waste management service levels.</p>	<ul style="list-style-type: none"> • Establish service scope for continuity. • Funding to be requested to meet operational needs. • Develop infrastructure improvement plans to mitigate risk. • Engage with Industry/Planning to reduce incoming waste volumes. • Log events for Island Plan inclusion. • Review sites for waste capacity. Waste Seminar. 	<p>Increased due to an issue in 2023 (La Collette inert waste capacity). However, due to reduce in score following States Assembly meeting and Planning agreement. Infrastructure and Environment are likely to split the risk to differentiate between risk around liquid waste and risk around solid waste.</p>

There are many other risks which, although they have a lower score, are still actively managed on an ongoing basis. These include:

- EU Policy/Relationships (Likely to be de-escalated from the Corporate Register in 2024)
- Staff Wellbeing (Impact of major incidents continue to be felt)
- Recruitment and Retention (Vacancy data and management remains a challenge)
- Failure to progress the New Hospital Facilities Programme (increased in 2023)
- Insufficient Capacity in Children's Care Settings (reduced in 2023)
- Failure to meet our duties as a Corporate Parent (stable in 2023)
- Health and safety management in GoJ property portfolio (reduced in 2023)
- Fraud, Corruption and other adverse consequences (stable in 2023)
- Loss of Economic Prosperity (stable in 2023)
- Major incident resourcing impact on recovery and business as usual (Increased pressure in 2023 but now stable)
- Telecoms Security and Resilience (stable in 2023)
- FATF/MONEYVAL (reduced in 2023)
- Roll-out of ITS Programme (risk increased in first 6 months of 2023 particularly around Connect Finance but then started to decrease towards end of 2023)

Update on Governance Issues

Based on their awareness of the major issues facing the organisation, the Chief Executive Officer and the Treasurer of the States have determined the issues detailed below as being the most significant governance issues to be included in this Governance Statement. These issues have been drawn from departmental governance assurance statements, management reviews and the work of the Comptroller & Auditor General, internal and external audit.

The Island continued to be affected throughout the year by the unprecedented events of late 2022 and early 2023 – the Haut du Mont explosion, the loss of a fishing vessel and crew, and severe but localised flooding displacing Islanders. Funding allocations were made during 2023 to assist with recovery from those incidents, both physical and psychological.

The Island's resilience was further tested by Storm Ciarán in November 2023. Yet again, core Government and Non-Ministerial Departments, the States of Jersey Police, arm's length bodies and the voluntary sector worked well together to meet the immediate and ongoing needs of those affected. Learning from previous events was able to be put in place to ensure swift action and funding were put in place.

The following tables show governance issues identified either in 2023 or prior years, and detail the actions undertaken in 2023 to address those issues. They are presented in descending order of significance, based on review by the Chief Executive Officer and Treasurer.

Corporate Governance Report

Governance issue identified in 2023

Health funding – work was undertaken throughout 2023 to address funding pressures in the Health and Community Services Department after it became apparent from early in the year that its forecast expenditure would be likely to exceed that approved by the States Assembly. The then Minister for Treasury and Resources made clear that, although he would accommodate essential spending, he wished to see any structural overspending addressed.

Actions undertaken in 2023

A Financial Recovery Plan has been developed which, alongside additional funding approved in the Government Plan 2024-2027 and provided in 2023, is planned to stabilise the position to a more sustainable situation. During 2023 the then Minister for Treasury and Resources made several Ministerial Decisions to augment the Health and Community Services head of expenditure to allow the delivery of essential services.

Governance issue identified in prior year and still relevant

Recruitment and resourcing – some departments continue to experience difficulty in recruiting and retaining appropriately skilled and experience staff.

Actions undertaken in 2023

The new Key Role policy has helped improve the way key worker accommodation is accessed.

An organisation wide Strategic Workforce Plan has been developed with input from all departments and an action plan for delivery produced.

The Delivery Team made positive improvements to the candidate experience. One of the outcomes of this was how the Government engaged and onboarded new Teachers. There were no Primary School Teacher vacancies in September 2023. Secondary schools had vacancies in specialist areas including Maths, Science and Technology, noting that there is a global shortage in these areas.

The Teacher training programme was also successful and allowed local candidates to gain the Teacher qualified status on Island within Jersey schools.

The Delivery Team had success in the Teaching Assistant recruitment drives by developing a framework with revised recruitment and attraction techniques and a comprehensive onboarding, induction and training programme.

A review of the Fire and Rescue Service pay, and terms and conditions took place. This supports the recruitment and retention of Whole Time and Retained Fire Fighters and introduced Dual Contracts

A talent pipeline continues to grow steadily with more engagement with Jersey students. A total of 194 Jersey students undertook Trident work placements across Jersey's public service and there was yet another increase in the number of paid internships. From the 97 applications received, 67 placements were taken and 100% positive feedback received. The 'Apprenticeships First' strategy has seen continued growth with around 25-30 new apprenticeships starting in ten different professional areas.

Governance issue identified in prior year and still relevant

Governance Arrangements in Health and Social Care - The governance arrangements in the Health and Community Services Department were judged as needing improvement in a report issued by the Comptroller and Auditor General (C&AG) in 2018. 22 recommendations were made.

A follow-up C&AG review published in September 2021 reported partial progress being made to implement the recommendations of the 2018 report, whilst also noting the need to be able to govern across the whole system.

Actions undertaken in 2023

In 2022, Professor Hugo Mascie-Taylor, in his Review into clinical governance arrangements in secondary care, noted the work of the existing HCS Board (established in response to the C&AG 2018) but recommended that a more conventional board should be established with non-executive leadership to drive further improvements to governance. The Minister adopted that recommendation and established, during the course of 2023, a new non-statutory Advisory Board for HCS with an independent Chair and up to 5 NEDs. That Board, and additional expertise and capacity provided by the Change Team, are focused on improved governance throughout HCS.

Work on improvements to drive whole system governance (including coproduction of strategy, service planning, development and commissioning, quality and safety assurance, and risk management) is central to the future health strategy.

Governance issue identified in 2023 – now considered to be stabilised

ITS/Connect Finance – the changeover of the organisation's finance system at the start of 2023 brought some challenges and highlighted some areas, particularly in relation to payment of suppliers, where operational practices were not operating as well as intended.

Actions undertaken in 2023

Resource was redirected to address these issues. Although there were some delays in implementation of other aspects of the Integrated Technology Solution programme, finance processes have now stabilised, and the project has now moved to a programme of continuous improvement as part of business as usual.

Governance issue identified in prior year and still relevant

Information Security, Information Governance, Cyber Security and IT Systems - Improvements were required across Information Governance including to records management, information management and the development of a data strategy. Information Security requires continual development to respond to the changing landscape.

Like all governments, cyber security systems need to be continually updated to both detect and deter access which is not appropriate and to ensure compliance with Privacy legislation.

Corporate Governance Report

Governance issue identified in prior year and still relevant

Improvements remain to be made in the quality and effectiveness of the States' Information Technology and digital infrastructure.

Actions undertaken in 2023

In 2023, an updated information security staff training programme was delivered to all staff, the final projects of the Cyber Programme closed, and a follow-up maturity assessment commissioned. Further work is required to continue to manage the evolving cyber risks and planning for the next round of investment was conducted. Information Governance continued to be developed in 2023 with processes established in alignment with the privacy framework. Further effort is required in data and identity lifecycle management that forms part of the investment case for the next round of Investment.

Monitoring and updating cyber security has continued including the delivery of training to all staff, engaging a managed security service, building information and physical asset registers, implementing Information Security Risk management process, developing and launching a new Information Security Policy framework and improvements to Identity Management.

Steady progress has been made in the year to replace and upgrade the Government's digital systems and infrastructure, and steps are being taken to replace some legacy IT systems. The introduction of ITS/Connect assists with this process.

The consolidation of Health, Education and Police technology teams and responsibilities within the Modernisation and Digital Directorate this year has enabled a more consistent and thorough approach to Cyber risk assessment and management. It has also allowed a rigorous analysis of the size and complexity of the entire Government technology estate.

Outward facing improvements to the Island's Cyber Resilience are being made with the continued work of the Jersey Cyber Security Centre (JCSC), formerly known as the Cyber Emergency Response Team (CERT). This (external) body has already responded to several Cyber incidents on behalf of non-Government entities and reduced the impacts of these events.

Governance issue identified in prior year and still relevant

Estate Management - The effectiveness of planned maintenance procedures and compliance with Health and Safety requirements needs improvement.

Actions undertaken in 2023

The Estates Strategy developed in 2021 has been embedded in work practices. Internal reorganisation and recruiting have been reflected in an improved "Be Heard" score with the department able to influence its area of responsibility to greater effect. The department is now pushing out the horizon for management, working closely with the Treasury team to move away from a purely reactive approach to the estate to get to a more proactive and smoother profile for maintenance and works.

Actions undertaken in 2023

2023 saw two key actions undertaken in the department: a focus on the condition, suitability and sufficiency of the estate, to provide a baseline which would enable asset plans to be developed; and a move to consolidate the estate by transferring to Jersey Property Holdings (JPH) elements of property held by other operational departments, such as residential units associated with the prison.

Rents have been reviewed to ensure a consistency across the estate managed by JPH, with a move to ensure that coastal cafes are all on the same basis, the markets leases are up to date and consistent and that the residential tariffs are consistent.

Health and Safety reviews across the estate have been undertaken for Fire Safety and Radon and mitigations for areas that have fallen short of the requirement have been discussed with the tenant organisations, prioritised and works undertaken. Water safety has been addressed through appointment of a responsible person and development of a detailed programme of work on flushing and safety measures and this work is being shared with the Health teams who have a complex water safety responsibility in the Health estate. Asbestos management continues in accordance with the regulatory requirement in terms of site management and the process of instructing and managing works in areas where there is or suspected of being asbestos containing materials.

In addition to the statutory and regulatory maintenance obligations of the standing estate, the property team have also been closely involved in the Haut du Mont response, the L'Ecume response and recovery from extreme weather events, to ensure the estate remains safe to use and safe to operate from.

Governance issue identified in prior year – now considered to be stabilised

Programme and Project Management - Project management and governance arrangements for a range of projects have been identified as requiring improvement.

Actions undertaken in 2023

During 2023, the Corporate Programme Management Office (CPMO) started to embed the approved and published, Programme and Project Delivery Frameworks. The Frameworks provide a consistent methodology for project delivery, with stage gate controls, templates and toolkits to support effective project review and regular assessment of progress against the approved business case.

During the year training continued to be provided to Project Managers and colleagues involved in change, this included, with support from a Finance Business Partnering Team, the development and delivery of an Effective Project Budget Training course. Additionally, work in partnership with departments was continued to move projects onto the relevant delivery framework.

The CPMO continued to capture monthly performance reporting on all programmes and projects in the portfolio and introduced monthly portfolio reports for each Chief Officer. Departments continue to hold monthly portfolio reviews, with a focus on escalations, issues and risks.

Corporate Governance Report

Actions undertaken in 2023

Portfolio level performance reporting, insights and recommendations continue to be refined and presented monthly to the Executive Leadership Team (ELT) for consideration and the resolution of escalations.

Governance issue identified in prior year – now considered to be stabilised

Decision Making - Major Projects - Decision making for a number of major projects, including the previous Future Hospital project, has been identified as in need of improvement.

Actions undertaken in 2023

The CPMO undertook high-level compliance reviews of the Major and Strategic portfolio, against the newly introduced delivery frameworks to provide detail of where to target additional support and guidance to further embed this work. This included the delegation of the role of a Senior Responsible Officer (SRO) on projects, from the Accountable Officer, and how the role appointment process was undertaken. Work has focussed on whether the SRO role and its associated responsibilities, are delegated at the start of projects and monitor this as the project moves into delivery.

Stakeholder engagement activities were undertaken with Senior Responsible Officers (SROs) to provide detail of additional support required to enable bespoke training and toolkits to be developed to aid project leadership and oversight.

Governance issue identified in prior year – now considered to be stabilised

Arm's Length Organisations - The Government is continuing to improve its approach to managing Arm's Length Organisations (ALOs). The need for improvement has been identified in reports of the Comptroller and Auditor General.

Actions undertaken in 2023

During 2023 completion of an ALO Governance Checklist was made mandatory for those bodies listed as ALOs in the Public Finances Manual.

The ALO Working Group and Arm's Length Bodies Oversight Board (ALBOB) have continued to share experiences and best practice within Government. Progress has been made on a new standard Grant Funding Agreement, and the C&AG has held another successful event for bodies on Annual Reporting. During 2023 ALBOB has been refining its focus towards the larger ALOs where there may be scope for improvement in management approaches.

Governance issue identified in prior year – now considered to be stabilised

People Policies - Policies and procedures need to be brought up to date and made consistent to avoid potential confusion and misinterpretation. Additionally, a fundamental review of the framework for the oversight of human resources of the States was identified as being required, including, in respect of both the States Employment Board (SEB) and the Jersey Appointments Commission:

Governance issue identified in prior year – now considered to be stabilised

- scope;
- functions;
- membership; and
- operation.

Actions undertaken in 2023

During 2023 the initial focus was on the implementation and embedding of the revised policies and codes of practice. Work has continued to develop the remainder of the new policies or review existing people policies. This included the new priority Key Role policy to improve the way key worker accommodation is accessed.

The revised flexible working and suspension policy was implemented during 2023. Initial development and engagement of the recruitment and selection policies commenced along with the revision of the managing attendance policy and continuing to review the transfer of people policies from MyStates to gov.je

The States have continued to develop how employee experience is integrated into the wider policy frameworks. These include wider consultation on policy development and how this aligns and evaluates the employee voice. A Union Framework has been developed in consultation with the unions which has positively impacted on relationships and partnership working.

The employee network feedback has been key to ensure that policies are adapted and practices reflect changes, helping people to speak up and feel safe at work, and advocate for others.

This has been further developed to integrate the employee experience into the wider policy frameworks.

Governance issue identified in prior year - now considered to be stabilised

People Strategy - The need to update employment law and to develop an overarching People Strategy has been identified as key improvements required to overall governance arrangements.

Actions undertaken in 2023

Delivery against the commitments made in the People Strategy continued throughout 2023, including:

Your Experience: the Employee Led Networks (ELNs) continue to build and expand from the initial I WILL (Women in Leadership and Learning) and now consist of:

- REACH – membership 57
- LGBTQ+ – membership 255
- Menopause Café – membership 301
- Neurodiversity - membership 247
- Disability – membership 80

Actions undertaken in 2023

- Heads Up (men's mental health) – membership 77
- Disability, Equity & Inclusion (DEI) – membership 162

Two flagship DEI events were held to help promote awareness, understanding and respect during the year, one titled 'The Courage to Be You' and the other 'This is Me', that all of the networks contributed to as well as putting on various learning events, webinars and publishing articles throughout the year.

Your Development: A priority for 2023 was the development and roll-out of extensive training to support the implementation of Connect (the Integrated Technology Solution). This included programmes of learning to support colleagues in using Connect Finance, Connect Supplier Ariba and Connect People. Manager and colleague development programmes including further cohorts of World Class Manager; Espresso Shots; CMI Level 5 qualifications; Business Partner Training has continued and been augmented by Wellbeing and Resilience training.

Our Organisation: the organisation undertook a full Be Heard employee engagement survey In June 2023 with the results showing positive improvements of over 10% in four of the engagement factors and all overall scores were above a score of four which means they are in the positive zone. The Non-Ministerial Law Officers' Department (LOD) retained their accreditation as a '1 Star' organisation, and both CLS and SPPP departments achieved '1 star' level scores by Best Companies Ltd, the supplier who manages the Sunday Times Best Companies to work for index. Corporate priorities identified for improvement focus going forwards were agreed as Leadership, Wellbeing, Fair Deal and Giving Something Back.

Closing statement

The organisation has responded positively to the significant challenges faced and delivered a range of positive outcomes during 2023. The impact of the pandemic will be felt for generations and, as a result, the Government has taken the opportunity to re-evaluate its priorities and the associated risks over the short and medium term. Whilst it is accepted that a longer-term piece of work needs to be formulated to sit alongside the Island Plan, the organisation has continued to push forward its transformation and taken the opportunity to address a number of the governance, operational and risk issues raised in this report, which will enable the Government to perform in a more efficient and effective way to deliver for Islanders.

The Government is confident that the governance arrangements in place during 2023 have been effective, with the exception of the governance issues identified above and in individual departmental 2023 Governance Statements.

The organisation is committed to maintaining and, where possible, improving its governance arrangements, in particular by:

- Addressing the issues identified, and in particular those reported by the C&AG, as requiring improvement;
- Working with Scrutiny to learn the lessons from and develop stronger policy around key initiatives and services;
- Enhancing performance reporting and focusing on key risks; and
- Using the Government Plan as a basis for planning to improve services and outcomes for Islanders and taxpayers.

The improvements and actions identified will take place over a long period. It is recognised the Government is on an improvement journey but its commitment to delivering better outcomes for Islanders and taxpayers will remain constant throughout.

It is our view that the Annual Report and Accounts, as a whole are fair, balanced and understandable and represents a true and fair view of the financial performance of the organisation.



Andrew McLaughlin
Chief Executive Officer
Date: 30 April 2024



Richard Bell
Treasurer of the States
Date: 30 April 2024

Remuneration and Staff Report

Remuneration Strategy

Remuneration policy for all employees of the States of Jersey is determined by the States Employment Board (SEB). On behalf of the SEB, the People and Corporate Services directorate provides an employer-side secretariat for the purpose of negotiation and consultation with the recognised trades unions and associations.

The SEB is the employer of all public servants in Jersey. It is chaired by the Chief Minister, or their nominee, and brings together 2 States Members who are Ministers or Assistant Ministers and 2 States Members who are not. Members in 2023 were:

Members of States Employment Board from 1 January – 25 November	Members of States Employment Board from 30 November – 31 December
Deputy K.L. Moore of St. Mary, St. Ouen and St. Peter, Chief Minister, Chair	Deputy K.L. Moore of St. Mary, St. Ouen and St. Peter, Chief Minister, Chair
Connétable A.N. Jehan of St. John, Vice Chair	Deputy M.E. Millar of St. John, St. Lawrence and Trinity, Vice Chair
Deputy M.E. Millar of St. John, St. Lawrence and Trinity	Deputy B. Ward of St. Clement
Deputy B. Ward of St. Clement	Deputy Sir P.M. Bailhache of St. Clement
Deputy Sir P.M. Bailhache of St. Clement	Deputy M. Ferey of St. Saviour

The SEB is responsible for setting the remuneration and terms of engagement for all employees of the States of Jersey. Pay scales are published and cover the following groups of public servants:

- Civil Servants (which includes Workforce Modernisation (Ambulance, Family Support Workers and Residential Childcare Officers) and Teaching Assistants –for both of whom separate pay scales exists)
- Civil Servants - Allied Health Professionals (As defined by the Health and Care Professions Council)
- Police
- Doctors and Medical Consultants
- Nurses and Midwives
- Manual Workers

Remuneration and Staff Report

- Teachers
- Headteachers and Deputies
- Prison Officers
- Fire and Rescue
- Non-Ministerial Departments
- Legal Appointments (this pay group was created in 2022. It previously sat under Civil Servants)
- Individual contract holders (normally senior civil servants, but who are paid outside of the union negotiated pay scales).

In addition, the SEB are responsible for the remuneration and terms of engagement of those who are public office holders, but not employees of the SEB.

- Bailiff
- Deputy Bailiff
- Attorney General
- Solicitor General
- Viscount
- Deputy Viscount
- Judicial Greffier
- Deputy Judicial Greffier
- Greffier of the States
- Deputy Greffier of the States
- Master of the Royal Court
- Magistrate/Deputy Magistrate
- Children's Commissioner.

SEB has policies on pay and reward to ensure fairness and consistency, which are underpinned by the Reward and Benefits code of practice. This includes:

- Establish pay scales
- Job Evaluation
- Benchmarking
- Organisation design.

States of Jersey Codes of Practice

In 2023, the SEB issued Codes of Practice to all employees of the Board, being in public service of the States of Jersey.

Public servants are those engaged on behalf of the SEB including employees, agency and interim workers, directly contracted individuals and office holders engaged directly on behalf of the SEB as defined by the Employment of States of Jersey Employees (Law) 2005.

The full Codes of Practice, which set out the Objectives, Operational Statement, and Code particulars are available here: [States of Jersey Codes of Practice \(gov.je\)](https://gov.je).

The six codes of practice are:

- Standards in Public Service
- Employee rights at work
- Performance and accountability
- Reward and benefits
- Engagement
- Talent development.

Standards in Public Service

The SEB require all public servants to adhere to the Standards in Public Service, which are set out in the codes of practice under 8 points:

- Governance
- Loyalty
- Integrity
- Objectivity
- Probity
- Accountability
- Respect
- Ethics.

Employees rights at work

The SEB require all public servants to adhere to the standards to uphold employee rights at work. These rights are derived largely from legal obligations and are stated as a commitment of the SEB to ensure our compliance with our obligations. Employees have the:

- Right to expect everyone to live the values of the organisation
- Right to be treated with dignity and respect at work
- Right to freedom from discrimination and harassment
- Right to a safe, inclusive, and healthy workplace
- Right to request flexible working
- Right to protection where raising concerns of public interest
- Right to effective, swift resolution when resolving concerns

- Right to be well managed
- Right to union membership and representation
- Right to consultation or negotiation on changes effecting terms and conditions of employment
- Right to not be unfairly dismissed.

Performance and accountability

The SEB requires all public servants to be well led, effectively managed and adequately skilled to undertake their duties efficiently and to a good standard. All public servants must take accountability for their own conduct, behaviours and work.

Reward and benefits

The SEB has the following principles for Reward:

- Equal pay for equal work
- Market sensitivity
- Total reward approach
- Flexibility
- Performance and recognition
- Affordability and sustainability
- Socially responsible.

Engagement

The SEB requires employees to be supported, involved, and engaged in their roles. To do this, all public servants must understand their contribution and expectations of them through:

- Values and behaviours
- Communications
- Representation
- Feedback
- Recognition
- Wellbeing
- Consultation
- Effective change
- Line management.

Be Heard Employee Engagement Survey

The Be Heard employee engagement survey was undertaken as planned in 2023 and the overall results as well as departmental results were shared with all staff.

The results showed improvements across the board and in every department – all engagement factor results were in the positive zone; and with four factors having over 10 percentage points increase from 2020 scores.

Continuous improvement actions for both corporate and departmental priorities are underway.

Talent Development

The SEB expect standards to be in place for public servants in respect of talent development across the Public Service. The Board requires public servants to:

- hold professional learning and development discussions as part of regular supervision and within the performance management system
- ensure the diversity of public servants by offering an inclusive approach with different learning provisions that meet diverse learning styles, backgrounds and needs of the individual
- work together to build a view of the future of work for our people and our Island and deliver a plan to get there
- have a focus on internal succession planning and attracting more Islanders into roles within the public service.

Equal Opportunities

The Public Service is fully committed to equal opportunities. The [Equality and Diversity policy](#) is to ensure that all candidates and employees receive equal treatment regardless of gender, age, disability, race, religion or social circumstances, subject to the constraints of current immigration and housing rules.

The Jersey Public Service is committed to supporting candidates with special employment needs or barriers to employment. 'Barriers to employment' is a broad term used to describe a range of circumstances, and may include:

- People who have been out of work long term and are in need of re-skilling
- People with disabilities or illnesses (these may be major or minor, short or long term)
- People with learning difficulties
- Ex-offenders (subject to the nature of offences and role applied for)
- Existing employees recovering from illness or injury.

The aim is to focus on the person's ability to achieve the role's objectives. Any barriers to employment that a candidate may have will always be taken into consideration, and support in demonstrating their abilities during the recruitment process will be arranged.

Under our Guaranteed Interview Scheme, all candidates with a disability, who meet the essential criteria for the role, will be shortlisted for interview. The essential criteria for the job are the key skills (as indicated on the applicable advertisement), knowledge and experience required to perform the role.

Remuneration and Staff Report

Pay awards and progression

How pay is uplifted and increased differs between pay groups. Each pay group is represented by trades unions who negotiate any annual increase. Most pay groups have pay scales that allow progression through a grade. It varies between groups on how progression occurs between automatic progression based on time served, through to requirements for training, qualifications, and performance.

Annual uplifts in pay in response to inflation are negotiated with the trade unions; usually linked to the September inflation figure.

Annual uplift by pay group compared to inflation for 2013 to 2023

Year	RPI (September of Previous Year)	Civil Servants*	Nurses & Midwives	Manual Workers	Teachers	Prison	Fire	Police	Head-teachers	Doctors and Consultants
2013	2.8%	1.0%	4.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
2014	1.2%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	0.0%
2015	1.9%	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.0%
2016	0.1%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	3.0%
2017	2.0%	2.0%	2.5%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	3.0%
2018	3.1%	1.0%	3.1%	4.5%	2.0%	2.0%	2.0%	2.0%	2.0%	3.5%
2019	4.3%	1.0%	3.0%	2.2%	2.0%	2.0%	2.0%	2.0%	2.0%	5.0%
2020	2.7%	4.0%	6.0%	4.0%	4.8%	4.2%	4.2%	4.0%	4.0%	3.9%
2021	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	1.0%
2022	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%
2023	10.4%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%
Compounded % Increase 2013 - 2023	37.0%	28.6%	41.8%	34.6%	32.2%	31.4%	31.4%	31.2%	31.2%	37.0%
Compounded Net Effect against RPI:		-8.4%	4.8%	-2.4%	-4.8%	-5.6%	-5.6%	-5.8%	-5.8%	0%

Notes:

* Includes Workforce Modernisation, Teaching Assistants and Allied Health Professionals.

Comparison with other sectors is provided in the Jersey Earnings Statistics and Gender Pay Gap report published in June 2023 by Statistics Jersey: [Earnings statistics and gender pay report - June 2023.pdf \(gov.ie\)](#). This includes the real-term change from June 2016 to June 2023 for each sector. The largest decrease seen was in the public sector, which saw a 15% real-term decrease from June 2016 to June 2023.

Pension benefits

The Government administers three public service pension schemes, the Public Employees Contributory Retirement Scheme (PECRS or the Final Salary Scheme), the Public Employees' Pension Scheme (PEPS or the Career Average Scheme), these two

Remuneration and Staff Report

schemes come under the umbrella of the Public Employees Pensions Fund (PEPF), and the Jersey Teachers' Superannuation Fund (JTSF). Employees of the States Employment Board and 30 admitted employers are members of the schemes.

The PECRS and the PEPS are the pension schemes for all public servants, with the exception of headteachers and teachers, and have around 19,500 scheme members, of whom over 8,000 are employed and accumulating benefits.

Around 7,900 employees were accumulating pensions in the Career Average Scheme at the end of 2023. The Career Average Scheme of the PEPF provides benefits based on the pensionable earnings paid to the member each year and for non-uniformed members has a normal expected retirement age linked to the Social Security Pension Age, which is increasing to age 67. Nonuniformed employees contribute 7.75% of their earnings to the scheme. Uniformed employees have an earlier normal retirement age of 60 and contribute 10.1% of earnings. The Government makes an employer contribution of 16% of pensionable salaries into the pension fund.

There are only 194 employees who continue to accumulate pensions in the Final Salary Scheme of the PEPF. No new entrants can be admitted into the Final Salary Scheme. The JTSF has over 3,100 scheme members, of whom over 1,300 are employed and accumulating benefits. JTSF is a final salary pension scheme with benefits based on length of service and final salary on leaving or retiring from the scheme. The scheme has an expected retirement age of 65 for new entrants. Teachers contribute up to 6% of their salaries into the scheme. The Government also makes an employer contribution of 10.8% of teacher pensionable salaries towards the costs of future pension accrual.

The public service pension schemes in Jersey are not balance-of-cost schemes and the employer contribution is capped. Pension increases are subject to the financial position of the pension funds remaining satisfactory and are not guaranteed.

Remuneration of Ministers and Executive Leadership Team

Council of Ministers Remuneration

As elected members of the States of Jersey, Members of the Council of Ministers are entitled to remuneration. For 2023, States Members were each entitled to remuneration of £52,245.

As members of the States Assembly, the Council of Ministers are remunerated in line with other Members at rates set by the States Assembly.

Although States Members are treated as being self-employed for Social Security purposes, the States also cover an equivalent amount to an employer's Social Security liability (up to 6.5% of the Social Security standard earnings limit) on behalf of the Members. This may not apply to all States Members, for example, Members who are claiming a Social Security pension or those who chose to exercise the married woman's election may not have a Social Security liability. The contribution rate of the States to the States Members' pension scheme in 2023 was 10% of States Members' salaries. States Members can opt into the Pension Scheme, rather than opting out; and it is therefore possible that not all Ministers are members of the scheme.

Remuneration of the Council of Ministers in 2023 - Audited

£000's unless stated otherwise		2023			
		Salary and Allowances	Other Remuneration	Pension-related benefits	Total
Chief Minister	Deputy Kristina Moore	50 – 55	0 – 5	5 - 10	55 – 70
Minister for Sustainable Economic Development	Deputy Kirsten Morel	50 – 55	0 – 5	5 - 10	55 – 70
Minister for External Relations Assistant Minister for Health and Social Services	Deputy Philip Ozouf	50 – 55	0 – 5	-	50 – 60
Minister for Health and Social Services	Deputy Karen Wilson	50 – 55	0 – 5	-	50 – 60
Minister for Home Affairs	Deputy Helen Miles	50 – 55	0 – 5	-	50 – 60
Minister for Housing and Communities	Deputy David Warr	50 – 55	0 – 5	-	50 – 60
Minister for Infrastructure	Deputy Tom Binet	50 – 55	0 – 5	-	50 – 60
Minister for International Development	Deputy Carolyn Labey	50 – 55	0 – 5	5 - 10	55 – 70
Minister for Social Security	Deputy Elaine Millar	50 – 55	0 – 5	5 - 10	55 – 70
Minister for the Environment	Deputy Jonathan Renouf	50 – 55	0 – 5	5 - 10	55 – 70
Minister for Treasury and Resources	Deputy Ian Gorst	50 – 55	0 – 5	-	50 – 60
Minister for Children and Education	Deputy Inna Gardiner	50 – 55	0 – 5	5 - 10	55 – 70

Remuneration and Staff Report

Senior officer remuneration - Audited

The Executive Leadership Team (ELT) is the most senior leadership team of the Government of Jersey's public service. It leads the delivery of public services and supports the policy objectives of the Council of Ministers (COM). The table below provides payments made to the ELT (including informal attendees with standing invitations) who were employed in 2023.

£000's unless stated otherwise	*Salary and Allowances	**Other Remuneration and benefits	***Pension Related Benefits	****Loss of office and compensatory payments	Total 2023	Total 2022
Chief Officer for Treasury and Exchequer (Treasurer of the States) Richard Bell	190 - 195		30 - 35		220 - 230	200 - 210
Chief Officer for Health and Community Services Christopher Bown (Start Date 01 April 2023)	180 - 185				180 - 185	
Chief Officer for Justice and Home Affairs Kate Briden	160 - 165		25 - 30		185 - 195	160 - 170
Chief Officer for Customer and Local Services Ian Burns	165 - 170		25 - 30		190 - 200	170 - 180
Chief Officer for the Economy Richard Corrigan	160 - 165	55 - 60	30 - 35		245 - 260	235 - 250
Director of Communications Dirk Danino-Forsyth	105 - 110	20 - 25	20 - 25		145 - 160	140 - 150
Chief People Officer Mark Grimley (End Date 24 November 2023)	180 - 185		20 - 25		200 - 210	
Greffier of the States Lisa Hart (Start Date 01 May 2022)	160 - 165		25 - 30		185 - 195	105 - 115
Chief Officer for Health and Community Services Caroline Landon (End Date 01 April 2023)	165 - 170		5 - 10	60 - 65	230 - 245	210 - 220
Practice Director (Law Officers' Department) Alec Le Sueur	125 - 130		20 - 25		145 - 155	130 - 140
Chief of Staff Catherine Madden (End Date 03 December 2023)	145 - 150		20 - 25		165 - 175	170 - 180
Chief Executive Officer and Head of Public Service Andrew McLaughlin ***** (Start Date 05 September 2023)	70 - 75				70 - 75	
Chief Officer for External Relations Kate Nutt employed via Channel Islands Governmental Services Company (London) Limited	160 - 165		25 - 30		185 - 195	165 - 180
Chief Operating Officer John Quinn (End Date 31 January 2023)	170 - 175		0 - 5		170 - 180	205 - 220
Chief Officer for Children, Young People, Education and Skills Rob Sainsbury	165 - 170	5 - 10	25 - 30		195 - 210	170 - 185

Remuneration and Staff Report

£000's unless stated otherwise	*Salary and Allowances	**Other Remuneration and benefits	***Pension Related Benefits	****Loss of office and compensatory payments	Total 2023	Total 2022
Chief Officer for Infrastructure and Environment Andy Scate	180 - 185		25 - 30		205 - 215	190 - 200
Assistant Chief Executive Officer Tom Walker	175 - 180		25 - 30		200 - 210	170 - 180
Director of Communications (Act-Up) Martyn White (Act-Up 02 October - 31 December)	90 - 95		10 - 15		100 - 110	
Chief Executive Officer and Head of Public Service Suzanne Wylie (01 February 2022 - 01 August 2023)	155 - 160	0 - 5	25 - 30		180 - 195	255 - 270

Note:

Whilst this table shows comparative totals for 2022, any Executive who left prior to 2023 is not included. Please refer to the 2022 Staff and Remuneration Report for the complete 2022 table.

* Salary and Allowances include payments in Lieu of Notice, Lieu of Holidays and any contractual Redundancy Payments

** Other Remuneration includes back pay, sickness benefit and other pensionable and non-pensionable pay adjustments and compensatory amounts

*** The figure represents the employer pension contributions

**** Loss of office previously reported under the category of other remuneration

***** Secondment

Pension Entitlements for Senior Officers - Audited

Directors (ELT Members)	Annual Pension at retirement at 31/12/23	Annual Pension at retirement at 31/12/22	CETV at 31/12/23	CETV at 31/12/22	***Difference between 2022 and 2023 CETVs
	£000's	£000's	£000's	£000's	£000's
Mr R Bell	60-65	50-55	844	882	(38)
Mr C Bown**	-	-	-	-	-
Mrs K Briden	10-15	5-10	76	89	(13)
Mr I Burns	30-35	25-30	341	352	(11)
Mr R Corrigan	20-25	15-20	216	223	(7)
Mr D Danino-Forsyth	5-10	5-10	40	48	(8)
Mr M Grimley	0-5	-	11	-	11
Mrs L Hart	55-60	45-50	800	764	26
Mrs C Landon	10-15	10-15	128	139	(11)
Mr A Le Sueur	40-45	35-40	694	702	(8)
Ms C Madden	100-105	90-95	1571	1603	(32)
Mr A McLaughlin**	-	-	-	-	-
Mrs K Nutt*	-	10-15	147	147	0
Mr J Quinn	10-15	10-15	175	184	(9)
Mr R Sainsbury	15-20	10-15	121	140	(19)
Mr A Scate	80-85	70-75	900	967	(67)
Mr T Walker	55-60	45-50	699	681	18

Remuneration and Staff Report

Directors (ELT Members)	Annual Pension at retirement at 31/12/23	Annual Pension at retirement at 31/12/22	CETV at 31/12/23	CETV at 31/12/22	***Difference between 2022 and 2023 CETVs
	£000's	£000's	£000's	£000's	£000's
Mr M White	0-5	-	3	-	3
Mrs S Wylie	5-10	0-5	69	49	20

Note:

- * Employed via Channel Islands Governmental Services Company (London) Limited
- ** Has not joined the pension scheme
- *** This figure comprises the movement in the Cash Equivalent Transfer Value (CETV) from the previous year. This represents the accrued pension fund available for the individual from which their pension benefit will be paid rather than the amount that will be paid as a pension benefit.

Lump sum

Members of PEPF can choose to exchange up to 30% of their pension for a lump sum upon retirement. For every £1 of annual pension given up, members will receive a cash sum of £13.50. As each individual may choose to exchange a different proportion, individual lump sums are not shown.

Cash Equivalent Transfer Value

The Cash Equivalent Transfer Value (CETV) represents the value of rights accrued in the scheme and is calculated based on a transfer to a private pension scheme. Transfer values payable from PEPF are subject to a market adjustment factor, which is derived from the future investment return of the Pension Fund. The transfer values will generally increase each year due to an additional year of accrual of benefits in the PEPF, but in 2023 the changes to the market adjustment factors have also reduced the CETV value in some cases.

Staff Report

Fair Pay Disclosure - Audited

The following table provides details of pay ratios and multiples. The median remuneration is a form of average, representing the individual where 50% of employees earned more and 50% earned less. This is the mid-point of remuneration. The calculations are based on a full-time equivalent annual salary (including benefits, but not including pension contributions by the employer). This represents all employees on a permanent, temporary or fixed-term contract, but not including those on zero-hour contracts. The percentage increase in the highest salary from 2022 to 2023 was 8.86%. The overall increase in all salaries from 2022 to 2023 was 7.2%.

	2023	2022
Pay ratio between the highest paid employee and the lowest paid employee	14:1	18:1
Pay ratio between the highest paid employee and the 25th percentile pay of all employees	7:1	7:1
Pay ratio between the highest paid employee and the median pay of all employees	6:1	5:1
Pay ratio between the highest paid employee and the 75th percentile pay of all employees	4:1	4:1
Upper quartile Remuneration	£65,217	£62,142
Median Remuneration	£50,722	£48,271
Lower quartile remuneration	£38,421	£35,608
Gender Pay Gap Median Hourly Pay	12.48%	15.01%
Gender Pay Gap Mean Hourly Pay	14.62%	14.07%

The methodology is based on UK government guidelines and uses a snapshot month to calculate ordinary pay. The snapshot month for these calculations was June. This monthly figure is then converted to an annual figure and divided by total working hours to get ordinary hourly pay inclusive of supplements, shift pay, skill related payments and standby payments. Further information on the government gender pay gap will be provided in the upcoming 2023 gender pay gap report. The Gender Pay Gap report for 2021 and 2022 was published in December 2023 and is available on gov.je.

The Government of Jersey is taking steps to address the gender pay gap. Structured and transparent pay grades and scales are in place, alongside increased flexibility, particularly for working parents as part of the flexible working policy. The Government has also developed the 'Women Into Leadership network' (IWILL) alongside a mentoring programme. The IWILL network has partnered with [Board Apprentice](#) to run a scheme aiming to increase board member gender diversity across the public sector, arm's length organisations (ALOs), and wider States owned bodies. The Board Apprentice scheme will place female employees on a public sector, ALO or States owned board as an apprentice for 12 months.

Additionally, we have many employee-led networks reflecting aspects of Diversity and Inclusion and the Menopause Café. The Parental Leave Policy has played a key role in enabling the Jersey Public Service to be more competitive and, has had a significant impact in attracting talent and helping to address the gender pay gap.

Exit Packages (All States of Jersey Employees) - Audited

Reason	Total	£
Compulsory / Voluntary Redundancy	22	£84,650.51
Loss of office*	6	£225,565.37
Other Reasons	17	£198,690.37
Total	45	£508,906.45

Note:

*Loss of office is a settlement agreement

A total of 45 individuals received an overall total of £508,905.45 in severance and ex-gratia payments between them during 2023. In 2022, 27 individuals received a total of £737,487 in severance and ex-gratia payments between them. The average payment in 2023 was £11,309 compared to £27,300 in 2022. These payments were for compulsory and voluntary redundancy and loss of office. The other reasons include conciliation payments, notice and contractual annual leave payments.

An increase in compulsory / voluntary redundancies relates to the ceasing of COVID pandemic staffing. These roles were made compulsory redundant as the pandemic emergency work ceased, and statutory and contractual redundancy rights applied.

Voluntary Release Scheme

There was no voluntary release scheme available during 2023.

Remuneration and Staff Report

Staff Numbers by Department - Audited

The number of employees as at 31 December by employee and full-time equivalent roles.

Department	2023		2022	
	Number of Employees	Full-time Equivalent	Number of Employees	Full-time Equivalent
Children, Young People, Education and Skills	2,727	2,304	2,503	2,048
Health and Community Services	2,509	2,354	2,439	2,266
Justice and Home Affairs	802	762	728	689
Infrastructure and Environment	681	659	629	607
CABO: Chief Operating Office	379	372	329	323
Treasury & Exchequer	345	338	346	338
Customer and Local Services	297	277	349	325
Non-Ministerial Departments	226	213	213	199
CABO: Strategic Policy, Planning and Performance	201	187	190	180
CABO: Office of the Chief Executive	75	72	71	68
States Assembly (States Greffe)	54	51	46	44
Department for the Economy	52	50	46	45
Department of External Relations	13	13	15	15
Subsidiaries	473	471	450	448
TOTAL	8,834	8,124	8,354	7,595

Note:

FTE figures are rounded to the nearest whole figure.

CABO stands for Cabinet Office, which is the consolidation of the three previous departments shown in the table above.

Please refer to 'Annex – Departmental Reports' for further narrative surrounding changes in headcount and for further details around specific recruitment campaigns.

End of Year 2023 headcount figures are up by 457 from 2022. Over 83% of the increased headcount are in front line departments, as outlined below. This is in large part due to successful recruitment campaigns across the public service to address vacancies in front line roles.

In addition, 70 vacant roles, which were being backfilled by Zero Hour staff, have now been filled by permanent employees across the organisation, and across all departments. The Zero Hour review was a key commitment by the States Employment Board.

It should also be noted that 34 roles in the 2023 figure for Strategic Policy, Planning and Performance were in the 'Covid Vaccination Programme' directorate. All substantive roles in the Covid Vaccination Programme directorate bar one have since been stood down (as at 29 February 2024). A further 34 roles were associated with Arms-Length Bodies rather than the main department.

Remuneration and Staff Report

Despite the difficult recruitment market and challenges in bringing new starters into Jersey, recruitment activity has successfully increased the staff in post in Health and Community Services by over 200 staff through 2023 across all staff groups.

In the Department for Children, Young People, Education and Skills, a new recruitment process was started to employ teaching assistants for both primary and secondary schools. Over 70 new teaching assistants have been recruited, trained, and employed to support our young people. All schools now also have a fully qualified Special Educational Needs Coordinator (SENco) following the completion of the National SENco qualification at Winchester university.

There has been a focus on addressing teacher shortages, this was achieved by ensuring the central and school focused recruitment of primary teachers and through the Jersey Graduate Teacher Training Programme (JGTP) which trained 20 new teachers during the 2022/23 academic year and also recruited a further 18 for the programme in 2023/24. In addition, 34 primary teachers and 42 secondary teachers were recruited during 2023.

Within Children's Social Care there has been significant focus on increasing permanent staff. In 2023 an additional 13 permanent staff were recruited into the service in a range of qualified social work and management positions.

Additional increases are predominately due to a reduction in agency staff utilisation and marginal growth in some functions for project specific work, specifically ITS Cyber Security, ITS Connect and Sewerage Works. The increase in these circumstances is predominantly on a Fixed-Term basis rather than Permanent employment.

Internal Movers

It is to be noted that the increase in headcount in the Chief Operating Office (COO) is in main due to the line management and data reporting of 47 roles in the People Hub being transferred from Customer and Local Services (CLS). However, the formal budget transfer was part of Government Plan 2024-27 and so did not occur until 1st January 2024.

Staff Composition

The number of male / female employees and full-time equivalent persons employed by seniority in 2023 is set out in the following table. 'Senior Staff' are defined as any Personal Contract Holder, Tier 2 or Tier 3 employee earning above a Civil Servant Grade 15:4 role. The data is based on end of year headcount as outlined in the above tables.

Government of Jersey Core								
	FEMALE		MALE		PREFER NOT TO SAY		TOTAL HEADCOUNT	TOTAL FTE
	Headcount	FTE	Headcount	FTE	Headcount	FTE		
Directors (ELT)	3	3	10	10	-	-	13	13
Senior staff	26	26	44	44	-	-	70	70
Other staff	5,278	4,675	2,995	2,889	5	5	8,278	7,569
Total Employees	5,307	4,705	3,049	2,943	5	5	8,361	7,653

Remuneration and Staff Report

Subsidiaries			
	Headcount		FTE
	Female	Male	
Directors	6	9	15
Senior staff	10	12	21
Other staff	136	300	435
Total Employees	152	321	471

Employees by Contract Type

Government of Jersey Core	2023		2022	
	Headcount	FTE	Headcount	FTE
Fixed Term Employees	467	417	657	579
Permanent Employees	7,894	7,236	7,247	6,568
Total Employees	8,361	7,653	7,904	7,147

Segmental Analysis

Following the 7.9% pay increase awarded to employees during the year, public servants belonging to the following pay scales all had grades which had a basic salary under £100,000 in 2022, but which increased to over £100,000 in 2023: Headteachers, Medical Consultants, Legal Advisers, Nurses & Midwives and Civil Servants (grade 15). Full details of our pay scales can be found here: [Public sector pay scales \(gov.je\)](https://www.gov.je/public-sector-pay-scales). As a result, 6.17% of our employees received total remuneration exceeding £100,000 in 2023, compared to 4.53% in 2022. Remuneration includes salaries and wages, benefits and pension contributions paid by the Government of Jersey. Further details and a breakdown of remuneration by band, and as a percentage of the total wage bill, can be found in the States Employment Board [Annual Report](#).

Employee Costs – Audited

The tables below provide a breakdown of employees across core Government and non-ministerial departments. A full breakdown of employee costs across the group can be found in note 4.7 Staff Costs.

2023 Year End FTE	Department	Salary and Wages	Pension	Social Security	Total
		£000's	£000's	£000's	£000's
2354	Health and Community Services	181,593	19,999	8,545	210,137
2304	Children, Young People, Education and Skills	133,490	15,614	7,601	156,704
762	Justice and Home Affairs	48,519	6,562	2,693	57,774
620	Infrastructure and Environment	32,078	5,075	2,126	39,279
338	Treasury & Exchequer	21,750	3,721	1,225	26,697
213	Non-Ministerial Departments	17,622	2,897	906	21,426
372	CABO: Chief Operating Office	17,003	2,972	1,200	21,175
277	Customer and Local Services	14,372	2,308	950	17,630
187	CABO: Strategic Policy, Planning and Performance	12,719	1,665	679	15,064

Remuneration and Staff Report

2023 Year End FTE	Department	Salary and Wages	Pension	Social Security	Total
		£000's	£000's	£000's	£000's
51	States Assembly	6,401	551	194	7,146
50	Department for the Economy	5,585	847	295	6,727
72	CABO: Office of the Chief Executive	4,591	696	258	5,545
13	Department of External Relations	1,674	125	58	1,856
7613	Department Total	497,397	63,032	26,730	587,160
20	Jersey Fleet Management	1,024	154	65	1,244
19	Jersey Car Parks	815	128	52	995
39	Trading Operations Total	1,839	282	117	2,239
471	Subsidiaries	26,963	3,267	1,527	31,757
	Social Security Eliminations			(28,374)	-
8124	Grand Total	526,199	66,580	-	592,779

Note:

Jersey Car Parks and Jersey Fleet Management sit under the Department for Infrastructure and Environment in previous headcount tables in this report. In this section they are split out to show costs separately.

2022 Year End FTE	Department	Salary and Wages	Pension	Social Security	Total
		£000's	£000's	£000's	£000's
2,266	Health and Community Services	151,734	17,694	7,726	177,154
2048	Children, Young People, Education and Skills	115,534	13,939	6,640	136,113
689	Justice and Home Affairs	42,452	5,897	2,412	50,761
567	Infrastructure and Environment	28,085	4,317	1,757	34,159
338	Treasury & Exchequer	19,328	2,819	1,103	23,250
323	CABO: Chief Operating Office	18,264	2,651	1,055	21,970
199	Non-Ministerial Departments	15,044	2,504	783	18,331
180	CABO: Strategic Policy, Planning and Performance	15,034	1,451	838	17,323
325	Customer and Local Services	14,165	2,112	883	17,160
44	States Assembly	5,882	460	163	6,505
68	CABO: Office of the Chief Executive	4,198	615	229	5,042
45	Department for the Economy	3,651	526	170	4,347
15	Department of External Relations	1,115	134	41	1,290
7,107	Department Total	434,486	55,119	23,800	513,405
21	Jersey Fleet Management	956	142	61	1,159
19	Jersey Car Parks	748	118	48	914
40	Trading Operations Total	1,704	260	109	2,073
448	Subsidiaries	25,709	3,038	1,410	30,157
	Social Security Eliminations			(25,319)	(25,319)
7,595	Grand Total	461,899	58,417	-	520,316

Note:

Jersey Car Parks and Jersey Fleet Management sit under the Department for Infrastructure and Environment in previous headcount tables in this report. In this section they are split out to show costs separately.

Remuneration and Staff Report

Employee Costs by Paygroup

Paygroup	2023	2022
	£000's	£000's
Chief Officers, Judicial Greffe, Crown Appointments, Law Draftsmen and Other Personal Contract Holders	7,393	9,364
Civil Servants (including A Grades)	220,157	185,306
Doctors and Consultants	31,344	24,188
Energy From Waste Operations	2,116	1,748
Heads and Deputy Heads, Highlands Managers	8,385	6,850
Law Officers	6,185	4,650
Manual Workers	28,115	26,570
Nurses and Midwives	60,808	56,526
Other Health Pay Groups*		5,282
Work Force Modernisation	5,450	
Teachers and Lecturers	60,548	55,035
Uniformed Services	29,265	26,815
Youth Service	1,795	1,807
Subsidiaries	28,327	25,709
Other Accounting Adjustments	(235)	3,575
Amount Shown in Other Employee Costs	1,369	1,355
Non-States Staff Costs	47,586	31,596
Staff-Capital Recharges	(12,409)	(4,477)
Total Salaries and Wages	526,199	461,899
Pension	66,580	58,417
Social Security	28,374	25,319
Social Security eliminations	(28,374)	(25,319)
Grand Total	592,779	520,316

Note:

'Other Health Pay Groups' changed to 'Workforce Modernisation' in 2023

Remuneration and Staff Report

Employee Costs by Payment Type

Payment Type	2023	2022
	£000's	£000's
Basic Pay	455,644	405,600
Overtime	13,292	12,460
Shift Allowances	12,281	12,002
Skill Related Payments	3,451	2,732
Ad Hoc Payments / Supplements	2,975	2,833
Standby Payments	2,858	2,409
Relocation Expenses	712	357
Benefits	677	713
Other Time Payments	370	505
Business Expenses	238	51
Purchased Annual Leave	(466)	(334)
Sickness Offsets from Social Security	(2,143)	(1,811)
Other Accounting Adjustments	(235)	(4,092)
Amount Shown in Other Employee Costs	1,369	1,355
Non-States Staff Costs	47,586	31,596
Staff-Capital Recharges	(12,409)	(4,477)
Total Salaries and Wages	526,199	461,899
Pension	66,580	58,417
Social Security	28,374	25,319
Social Security eliminations	(28,374)	(25,319)
Grand Total	592,779	520,316

Employee sickness absence

Employee Sickness Absence for 2023		
	2023	2022
Total hours lost	429,351	500,136
Total days lost	58,020	67,586
Average Days Sick Per Employee*	7.1	8.8
% Working Time Lost	4.3%	4.4%

*Average days sickness has decreased, and wellbeing support has improved with an emphasis on supporting employees to remain in the workplace and by better facilitating Occupational Health referrals and supporting adjustments that may be required to ensure successful returns to work.

Turnover

Year	Turnover Percentage
2020	8.9%
2021	9.2%
2022	8.9%
2023	8.0%

The Government turnover percentage has remained consistent during 2020 to 2023. Trends are monitored and work continues on initiatives to increase employee engagement and retention.

Expenditure on Consultancy, Fixed Term Employees and Agency Staff

As part of our commitment to transparency, we release a comprehensive report, known as the Proposition 59/2019 report, encompassing a thorough analysis of consultancy, temporary employees and related expenditure. The definitions used in the previous annual report are aligned with certain criteria but not all. Consequently, we have revised our figures to conform to the Proposition 59/2019 report. We anticipate providing the Proposition 59/2019 report and related analysis at a subsequent date.

In the future, the P59 will continue to be promptly reported as the primary source for such information as below.

Proposition 59/2019	H1 2022 £'000,000	H2 2022 £'000,000	H1 2023 £'000,000	H2 2023 £'000,000
Fixed Term Contractors	15	13	8	9
Contingent Labour	13	16	11	14
Consultancy	16	19	21	22
Agency Local	3	2	1	2
Agency Healthcare and Social Worker	10	13	17	20
Total	57	63	58	67

In 2023, there was an increase in Agency Healthcare and Social Worker costs, due to the heightened costs of providing healthcare for Islanders given the global trend towards more agency healthcare workers. Furthermore, consultancy spending on major incidents is included in the figures, reflecting the need for specialist crisis response agents.

The rise in recent years in consultancy and related expenditure usage can be attributed to several key factors. Firstly, the implementation of a new IT system necessitates specialized expertise. Secondly, ongoing pressures in healthcare demand flexible staffing solutions. Lastly, the need to fill vacant governmental positions adds to the demand.

Engagement of consultants is governed by the Public Finances Manual.

Political Accountability Report

Statement of Outturn against Approvals

This section provides a breakdown of how much the government has received in income and spent against the approvals made by the States Assembly. It is presented consistently with approvals made under the Public Finances (Jersey) Law 2019 and in the Government Plan 2023 -2026.

The budgeting system, and the consequential presentation of the Statement of Outturn against Approvals (SoOaA) and related notes has different objectives to IFRS-based accounts. The system supports the achievement of macro-economic stability by ensuring that public expenditure is controlled, with relevant States approval, in support of the Government's fiscal framework.

This section of the Annual Report and Accounts is Subject to audit as described in the Independent auditor's report to the Minister for Treasury and Resources

Political Accountability Report

Statement of Revenue Outturn against Approvals

2022 Actual	Reference	2023 Government Plan	2023 Final Approved Budget ¹	2023 Actual	Difference from Approval	
£'000		£'000	£'000	£'000	£'000	
1,028,317	States Net General Revenue Income	A	1,075,657	1,075,657	1,077,927	2,270
(873,361)	Departmental Net Revenue Expenditure - Near Cash	B & D	(989,244)	(1,049,829)	(1,019,582)	30,247
154,956	Net Operating Surplus		86,413	25,828	58,345	32,517
(54,835)	Departmental Depreciation/Amortisation and Other Non Cash		(55,736)	(55,736)	(56,717)	(981)
100,121	Operating Surplus/(Deficit)		30,677	(29,908)	1,628	31,536
(26,774)	Revenue Expenditure on Projects and Reclassified in Year	E			(28,230)	
(8,376)	Our Hospital AUCC Impairment	E			(2,017)	
6,490	Other Income/(Expenditure) ²				4	
	Net Revenue Expenditure - Consolidated Fund				(28,615)	
3,553	Trading Operations Net Revenue Income / (Expenditure) ³				1,747	
(222,461)	Net Revenue Income/(Expenditure) of Social Security Funds				165,958	
(90,191)	Net Revenue Income/(Expenditure) of Other States Funds				97,044	
	Net revenue Income - Core Entities				236,134	
(2,748)	Net Revenue Income/(Expenditure) of SOJDC				7,605	
(7,838)	Net Revenue (Expenditure) of Andium Homes				(45,583)	
(17,372)	Net Revenue Income/(Expenditure) of Ports of Jersey				6,822	
(2,509)	Consolidation Adjustments ⁴				-	
(268,105)	Net Revenue Income/(Expenditure) as Reported in the SoCNE		30,677	(29,908)	204,978	31,536

¹ Reconciliation of Approvals (note d) provides a summary of the approved changes to the budgets approved by the States Assembly in the Government Plan to the Final Approved Budget

² This includes other Consolidated fund items, including movements in Pension Liabilities, charges relating to Finance Leases and movements in hedging arrangements.

³ Including Depreciation

⁴ Accounting Standards require that all transactions and balances between entities within the States of Jersey group are eliminated in the consolidated accounts.

Political Accountability Report

Reconciliation of movement in Unallocated Consolidated Fund Balance

Unallocated Consolidated Fund Balance		
	2023 £'000	2022 £'000
Opening balance	99,644	122,298
Carry forwards from previous year	74,639	106,153
Net General Revenue Income	1,077,927	1,028,317
Net Departmental expenditure - near cash		
Revenue	(1,019,260)	(873,362)
Capital	(322)	(3,638)
Project spend		
Capital	(106,103)	(96,698)
Revenue	(30,248)	(35,148)
Other near-cash spend		
Asset disposal proceeds		
Capital repayment to currency fund	(736)	(709)
Transfers from		
Strategic reserve fund		
Hospital Financing costs	3,424	499
Capital repayment	1,000	11,320
Hospital Project costs	38,331	2,712
Criminal Offences Confiscation Fund	356	2,985
Jersey Innovation Fund	-	3,000
Loans funds	-	5,700
Fiscal stimulus fund	-	(19,359)
Transfers to		
Climate Emergency Fund	(4,160)	(3,913)
Strategic Reserve Fund		
Proceeds (RCF)	(41,800)	10,000
Proceeds (Bond)	-	(24,000)
Past Service Liability	(1,790)	-
Technology Accelerator Fund	-	(20,000)
Insurance Fund	-	(1,244)
Borrowing		
Movements in RCF	41,800	(74,806)
Bond issuance	-	487,562
Past service liability repayment	-	(472,731)
Realisation of PYB 2019 tax debtor	11,328	19,289
Other Movements	1,060	216
Consolidated Fund movement	(39,193)	52,145
Closing balance before carry forwards	145,251	174,443
Carry forward to subsequent year	(50,507)	(74,799)
Closing Balance	94,744	99,644

Political Accountability Report

Notes to the Statement of Outturn Against Approvals - Revenue Expenditure

a. Net General Revenue Income against Estimate (Summary Table 1)

Actuals		Government Plan 23 (GP 23)	Income	Expenditure	Actual	Difference from GP 23
2022		2023	2023	2023	2023	2023
£'000		£'000	£'000	£'000	£'000	£'000
Income Tax						
599,427	Personal Income Tax	619,320	623,507	-	623,507	4,187
121,544	Corporate Income Tax	131,000	142,245	-	142,245	11,245
(1,306)	Provision for Bad Debts	(3,000)	-	(1,966)	(1,966)	1,034
719,665	Net Income Tax	747,320	765,752	(1,966)	763,786	16,466
Goods and Services Tax (GST)						
104,891	Goods and Services Tax	94,820	102,871	-	102,871	8,051
12,808	International Service Entities Fees	12,630	12,835	-	12,835	205
117,699	Goods and Services Tax	107,450	115,706	-	115,706	8,256
Impôts Duties						
7,269	Spirits	7,585	7,126	-	7,126	(459)
8,863	Wines	9,209	8,754	-	8,754	(455)
993	Cider	860	899	-	899	39
6,548	Beer	6,710	6,172	-	6,172	(538)
13,862	Tobacco	19,483	18,698	-	18,698	(785)
25,880	Fuel	27,960	25,974	-	25,974	(1,986)
895	Goods (Customs)	1,000	688	-	688	(312)
2,416	Vehicle Emissions Duty	4,337	3,083	-	3,083	(1,254)
(42)	Impôts Other	-	-	-	-	-
66,684	Impôts Duties	77,144	71,394	-	71,394	(5,750)
Stamp Duty and Land Transaction Tax						
46,715	Stamp Duty	51,026	28,425	-	28,425	(22,601)
4,429	Land Transaction Tax	6,861	8,113	-	8,113	1,252
3,160	Probate	2,700	2,654	-	2,654	(46)
-	Enveloped Property Transaction Tax	1,000	345	-	345	(655)
54,304	Stamp Duty	61,587	39,537	-	39,537	(22,050)
Other Income						
14,578	Parish Rates	15,555	16,429	-	16,429	874
12,389	Dividend Income	29,669	16,964	-	16,964	(12,705)
28,613	Income from Andium Homes and Housing Trusts	29,156	29,061	-	29,061	(95)
14,385	Other Non-dividend Income	7,776	25,047	3	25,050	17,274
69,965	Other Income	82,156	87,501	3	87,504	5,348
1,028,317	Net General Revenue Income	1,075,657	1,079,890	(1,963)	1,077,927	2,270

Political Accountability Report

General Revenue Income in 2023 was broadly in line with the estimates in the Government Plan 2023-2026. However, the mix of income changed, as anticipated in the latest Income Forecasting Group forecast and the Government Plan 2024-2027. This was driven mainly by changes to economic assumptions, which are provided by the Fiscal Policy Panel. In particular the conditions in the housing market have seen a decrease in levels of stamp duty. The Special Dividend Income from JT was also reprofiled, meaning lower receipts in the year.

Political Accountability Report

b. Revenue Heads of Expenditure against Approval (Summary Table 5i)

Actuals 2022 £'000	Government Plan 2023			Final Approved Budget			2023 Outturn			Difference from Final Approved Budget £'000
	Income £'000	Expenditure £'000	Net Budget £'000	Income £'000	Expenditure £'000	Net Budget £'000	Income £'000	Expenditure £'000	Net Outturn £'000	
Ministerial Departments										
56,042	(2,780)	70,116	67,336	(3,662)	76,654	72,992	(3,678)	74,336	70,658	(2,334)
175,864	(21,220)	210,908	189,688	(21,220)	222,828	201,608	(22,072)	223,427	201,355	(253)
92,274	(10,452)	105,755	95,303	(10,452)	107,212	96,760	(11,112)	107,660	96,548	(212)
36,472	(22,950)	68,201	45,251	(25,415)	79,476	54,061	(24,849)	78,881	54,032	(29)
12,354	(8,227)	18,481	10,254	(6,212)	17,424	11,212	(6,211)	17,047	10,836	(376)
246,645	(26,207)	275,239	249,032	(27,851)	330,644	302,793	(27,851)	330,643	302,792	(1)
14,602	-	17,700	17,700	-	17,700	17,700	(35)	17,733	17,698	(2)
31,862	(4,530)	39,700	35,170	(4,930)	48,022	43,092	(4,800)	47,730	42,930	(162)
26,432	(234)	27,342	27,108	(234)	32,456	32,222	(294)	32,515	32,221	(1)
3,084	(290)	3,378	3,088	(330)	3,644	3,314	(342)	3,632	3,290	(24)
30,326	-	32,526	32,526	-	35,242	35,242	(60)	35,015	34,955	(287)
6,271	-	7,738	7,738	-	7,862	7,862	-	7,791	7,791	(71)
74,507	(3,355)	70,743	67,388	(4,052)	75,100	71,048	(3,724)	74,772	71,048	-
(9,401)	(174)	13,956	13,782	(174)	13,956	13,782	(173)	13,955	13,782	-
Non-Ministerial States Funded Bodies and the States Assembly										
2,653	(68)	2,192	2,124	(68)	2,529	2,461	(35)	2,495	2,460	(1)
973	(80)	1,158	1,078	(80)	1,158	1,078	(87)	1,129	1,042	(36)
7,039	(2,382)	11,509	9,127	(2,382)	11,825	9,443	(2,422)	9,579	7,157	(2,286)
10,091	(237)	11,118	10,881	(237)	13,437	13,200	(388)	13,588	13,200	-
868	(107)	946	839	(107)	1,007	900	(191)	1,057	866	(34)
625	(53)	738	685	(53)	773	720	(53)	744	691	(29)
2,330	(88)	2,732	2,644	(88)	2,912	2,824	(44)	2,693	2,649	(175)
7,479	(68)	8,814	8,746	(68)	9,132	9,064	(58)	8,514	8,456	(608)
1,000	(826)	2,928	2,102	(826)	3,081	2,255	(1,189)	3,052	1,863	(392)
Other Heads of Expenditure										
43,034	-	25,211	25,211	-	17,665	17,665	(150)	17,666	17,516	(149)
873,462	(104,328)	1,029,129	924,801	(108,441)	1,131,739	1,023,298	(109,818)	1,125,654	1,015,836	(7,462)

Political Accountability Report

Actuals 2022 £'000	Government Plan 2023			Final Approved Budget			2023 Outturn			Difference from Final Approved Budget £'000
	Income	Expenditure	Net Budget	Income	Expenditure	Net Budget	Income	Expenditure	Net Outturn	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
	Capital Spend in Ministerial Departments⁵									
-	-	-	-	-	109	109	-	109	109	-
2,178	-	-	-	-	(5)	(5)	-	(5)	(5)	-
-	-	-	-	-	16	16	-	16	16	-
-	-	-	-	-	202	202	-	202	202	-
1,460	-	-	-	-	-	-	-	-	-	-
3,638	-	-	-	-	322	322	-	322	322	-
	-	43,506	43,506	-	5,226	5,226	-	-	-	(5,226)
	-	16,737	16,737	-	16,786	16,786	-	-	-	(16,786)
	-	60,243	60,243	-	22,012	22,012	-	-	-	(22,012)
(65)	-	4,200	4,200	-	4,200	4,200	-	3,424	3,424	(776)
876,999	(104,328)	1,093,572	989,244	(108,441)	1,158,273	1,049,832	(109,818)	1,129,400	1,019,582	(30,250)

Reconciliation of Approvals (Note d) provides a summary of the approved changes to the budgets approved by the States Assembly in the Government Plan to the Final Approved Budget. This includes allocations from the Reserve for pay awards, and other transfers.

Whilst overall expenditure was within the total approval, it was necessary to allocate additional funding to some departments to meet financial pressures – most notably the Health and Community Services department. Additional funding was allocated to HCS in the Government Plan 2024, and the department has put in place a Financial Recovery plan to ensure that it spends within the budget set moving forwards.

⁵ Whilst most Capital spend is through project heads of expenditure, small amounts are spent against departmental heads of expenditure.

Political Accountability Report

c. Trading Operations Net Revenue Expenditure against Approval (Summary Table 6)

Actuals 2022	Government Plan 2023			Final Approved Budget*			2023 Outturn			Difference from Final Approved Budget	
	Income	Expenditure	Net Government Plan Budget	Income	Expenditure	Net Government Plan Budget	Income	Expenditure	Net Government Plan Budget		
£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
(3,544)	Jersey Car Parking	7,661	(5,862)	1,799	8,393	(6,594)	1,799	8,404	(5,647)	2,757	958
(2,525)	Jersey Fleet Management	5,434	(3,228)	2,206	5,434	(3,278)	2,156	5,833	(3,609)	2,224	68
(6,069)	Net Revenue Income/(Expenditure) – Trading Operations	13,095	(9,090)	4,005	13,827	(9,872)	3,955	14,237	(9,256)	4,981	1,026

Political Accountability Report

d. Reconciliation of Approvals

Department	2023 Approved Budget Near Cash is comprised of						
	2023 Government Plan As Amended £'000	Carry Forward from 2022 £'000	Allocation Of Reserves £'000	Transfers to/from Projects £'000	2023 Approved Budget Near Cash £'000	2023 Capital Budget £'000	2023 Revenue Budget £'000
Ministerial Departments							
Cabinet Office	67,336	962	3,953	741	72,992	-	72,992
Children, Young People, Education and Skills	189,688	160	11,760	-	201,608	-	201,608
Customer and Local Services	95,303	-	1,566	-	96,869	109	96,760
Infrastructure	45,251	1,671	6,838	296	54,056	(5)	54,061
Environment	10,254	-	1,295	(337)	11,212	-	11,212
Health and Community Services	249,032	1,034	42,688	10,038	302,792	-	302,792
Jersey Overseas Aid	17,700	-	-	-	17,700	-	17,700
Justice and Home Affairs	35,170	-	7,938	-	43,108	16	43,092
States of Jersey Police Service	27,108	-	5,316	-	32,424	202	32,222
Ministry of External Relations	3,088	-	226	-	3,314	-	3,314
Economic Development, Tourism, Sport and Culture	32,526	-	2,716	-	35,242	-	35,242
Financial Services	7,738	-	124	-	7,862	-	7,862
Treasury & Exchequer	67,388	-	3,660	-	71,048	-	71,048
Past Service Pension Liabilities Refinancing	13,782	-	-	-	13,782	-	13,782
Total	861,364	3,827	88,080	10,738	964,009	322	963,687
Non-Ministerial and Other States Bodies							
Bailiff's Chambers	2,124	-	336	-	2,460	-	2,460
Comptroller and Auditor General	1,078	-	-	-	1,078	-	1,078
Judicial Greffe	9,127	-	316	-	9,443	-	9,443
Law Officers Department	10,881	-	2,319	-	13,200	-	13,200
Office of the Lieutenant Governor	839	-	61	-	900	-	900
Official Analyst	685	-	35	-	720	-	720
Probation	2,644	-	180	-	2,824	-	2,824
States Assembly	8,746	-	318	-	9,064	-	9,064
Viscounts Department	2,102	-	153	-	2,255	-	2,255
Total	38,226	-	3,718	-	41,944	-	41,944
Covid-19 Response							
Covid-19 Response	25,211	2,454	38	(10,038)	17,665	-	17,665
Total	25,211	2,454	38	(10,038)	17,665	-	17,665

Political Accountability Report

Department	2023 Approved Budget Near Cash is comprised of						
	2023 Government Plan As Amended £'000	Carry Forward from 2022 £'000	Allocation Of Reserves £'000	Transfers to/from Projects £'000	2023 Approved Budget Near Cash £'000	2023 Capital Budget £'000	2023 Revenue Budget £'000
Other Heads of Expenditure							
Reserve	43,506	5,433	(43,713)	-	5,226	-	5,226
General Reserve	16,737	49,614	(49,566)	-	16,785	-	16,785
	60,243	55,047	(93,279)	-	22,011	-	22,011
Healthcare Facilities - Financing Costs	4,200	-	-	-	4,200	-	4,200
Net Revenue Expenditure	989,244	61,328	(1,443)	700	1,049,829	322	1,049,507

The Minister for Treasury and Resources presents a report to the States Assembly every six months covering "Finance Law Delegations", including budget transfers. The relevant reports for 2023 are [R.132/2023](#) and [R.32/2024](#), available on the States Assembly website.

Political Accountability Report

Project Expenditure

e. Project Expenditure from the Consolidated Fund Against Approval

Head of Expenditure	Major Project	Sponsor Department	Delivery Department	Government Plan 2023	Carry Forward	Allocations from Reserves	Transfers to / from Projects	Available Budget	2023 Capital Expenditure	2023 Revenue Expenditure	Total 2023 Expenditure	Unspent Project Approvals as at 31 December 2023
				£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Feasibility				1,830	220	1,963	-	4,013	684	-	684	3,329
Estates												
Oakfield and Fort Regent Decant	M	I&E	I&E	5,000	-	-	-	5,000	285	-	285	4,715
Inspiring Active Places - Sports Strategy	M	I&E	I&E	1,300	208	-	-	1,508	1,508	-	1,508	-
Office Modernisation	M	I&E	I&E	460	-	-	-	460	-	370	370	90
Vehicle Testing Centre		I&E	I&E	100	86	-	-	186	-	-	-	186
Orchard House		I&E	I&E	449	1,319	2,456	-	4,224	4,224	-	4,224	-
Other IHE Estate Projects		I&E	I&E	1,700	-	-	-	1,700	540	794	1,334	366
Victoria College Capital Projects		CYPES	CYPES	-	135	-	-	135	-	-	-	135
Jersey Opera House	M	ECON	ECON	6,270	2,079	-	-	8,349	857	-	857	7,492
Elizabeth Castle		ECON	ECON	2,027	-	520	-	2,547	-318	2,865	2,547	-
Learning Difficulties - Specialist Accommodation	M	HCS	I&E	1,700	-	-	(500)	1,200	71	742	813	387
Health Services Improvements Programme		HCS	HCS	5,000	-	-	1,400	6,400	-	6,399	6,399	1
In-Patient/Support Services Refurbishments		HCS	HCS	749	-	-	-	749	-	747	747	2
New School and Educational Developments		CYPES	CYPES	3,504	-	-	-	3,504	2,938	-	2,938	566
Upgrade to CYPES Estate		CYPES	CYPES	13,621	-	-	-	13,621	2,195	3	2,198	11,423
Ambulance, Fire & Rescue Headquarters	M	JHA	I&E	800	-	-	-	800	184	-	184	616
Army and Sea Cadets Headquarters		JHA	I&E	960	-	-	-	960	35	-	35	925
Magistrates' Court conversion		JG	JG	750	-	-	-	750	16	-	16	734
Firearms Range		SoJP	SoJP	1,775	217	-	-	1,992	22	-	22	1,970
Dewberry House - Sexual Assault Referral Centre		SoJP	SoJP	2,851	-	-	-	2,851	316	-	316	2,535
Prison Improvement Works		JHA	I&E	2,985	386	-	-	3,371	1,216	-	1,216	2,155
Total Estates				52,001	4,430	2,976	900	60,307	14,089	11,920	26,009	34,298
Infrastructure												
Infrastructure Rolling Vote and Regeneration Including St. Helier	M	I&E	I&E	14,715	-	-	-	14,715	13,996	604	14,600	115
Sewage Treatment Works (M)	M	I&E	I&E	11,966	-	(967)	-	10,999	10,562	(1,917)	8,645	2,354
Other Infrastructure - Solid Waste		I&E	I&E	2,950	-	(350)	-	2,600	891	1	892	1,708
Total Infrastructure				29,631	-	(1,317)	-	28,314	25,449	(1,312)	24,137	4,177
Information Technology												

Political Accountability Report

Head of Expenditure	Major Project	Sponsor Department	Delivery Department	Government Plan 2023	Carry Forward	Allocations from Reserves	Transfers to / from Projects	Available Budget	2023 Capital Expenditure	2023 Revenue Expenditure	Total 2023 Expenditure	Unspent Project Approvals as at 31 December 2023
				£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
MS Foundation (M)	M	CBO	CBO	1,300	-	(423)	-	877	(4,331)	5,196	865	12
Cyber & Cyber ORI (M)	M	CBO	CBO	5,000	154	-	-	5,154	559	4,542	5,101	53
Integrated Technology Solution Release 1 & 2	M	CBO	CBO	9,778	2,099	3,020	-	14,897	13,505	68	13,573	1,324
ITS Release 3 & 4	M	CBO	CBO	2,300	1,281	(1,900)	-	1,681	1,681	-	1,681	-
ITS Release 3 Additional	M	CBO	CBO	17	119	-	-	136	136	-	136	-
Other Government Wide IT Projects		CBO	CBO	3,399	210	(700)	-	2,909	2,285	-	2,285	624
IT for Migration Services		CBO	CBO	-	610	-	-	610	432	-	432	178
Revenue Transformation Programme (Phase 3) - Capital	M	T&E	T&E	3,105	242	-	-	3,347	364	2,317	2,681	666
Digital Care Strategy	M	HCS	CBO	5,300	-	-	-	5,300	3,405	1,328	4,733	567
Jersey Care Model - Digital Systems		HCS	CBO	1,050	-	-	-	1,050	143	431	574	476
Next Passport Project		JHA	JHA	250	-	-	-	250	-	-	-	250
Combined Control IT		JHA	JHA	567	769	-	-	1,336	364	-	364	972
Electronic Patient Records		JHA	JHA	191	223	-	-	414	236	-	236	178
Regulation Group Digital Assets		I&E	I&E	1,252	533	-	-	1,785	1,643	-	1,643	142
Probation/Prison Case Management system		Prob	Prob	440	-	-	-	440	43	-	43	397
Phoenix Software		VD	VD	300	45	-	-	345	-	-	-	345
Court Digitisation		JG	JG	1,639	-	-	-	1,639	441	-	441	1,198
Total Information Technology				35,888	6,285	(3)	-	42,170	20,906	13,882	34,788	7,382
Replacement Assets and Minor Capital												
Replacement Assets and Minor Capital		I&E	I&E	3,930	409	350	-	4,689	4,412	10	4,422	267
Replacement Assets and Minor Capital		CYPES	CYPES	250	-	-	(250)	-	-	-	-	-
Replacement Assets and Minor Capital		HCS	HCS	3,755	-	870	(650)	3,975	2,742	1,232	3,974	1
Replacement Assets and Minor Capital		SoJP	SoJP	200	-	-	-	200	151	-	151	49
Replacement Assets and Minor Capital		JHA	JHA	162	-	-	-	162	168	(55)	113	49
Replacement of Aerial Ladder Platform		JHA	JHA	768	-	-	-	768	743	-	743	25
Replacement Assets and Minor Capital		CBO	CBO	3,000	-	-	-	3,000	445	2,555	3,000	-
Replacement Assets and Minor Capital		VD	VD	-	65	-	-	65	-	-	-	65
Total Replacement Assets and Minor Capital		-	-	12,065	474	1,220	(900)	12,859	8,661	3,742	12,403	456
Others												
Community Fund	M	T&E	T&E	670	-	-	-	670	-	-	-	670
Reserve for Central Risk and Inflation Funding		T&E	T&E	8,100	1,900	(4,096)	-	5,904	-	-	-	5,904
Healthcare Facilities	M	HCS	HCS	51,500	-	-	-	51,500	36,314	2,016	38,330	13,170
Total Others				60,270	1,900	(4,096)	-	58,074	36,314	2,016	38,330	19,744
Grand Total				191,685	13,309	743	-	205,737	106,103	30,248	136,351	69,386

Political Accountability Report

In the year departments spent a total of £136.4 million on capital and other projects, against a total available approval of £205.7 million. The difference is primarily due to the timing of projects, for example due to delays in achieving planning. In recent years a greater focus has been given to ensuring that the level of capital allocated is deliverable, which has reduced the scale of underspends. More detail on capital expenditure is included in the Financial Review.

Political Accountability Report

*f. Capital Expenditure from Trading Funds Against Approval
(Summary Table 7)*

	Total Project Expenditure	Total Allocated Budget	Remaining Unspent Budget
	£'000	£'000	£'000
Jersey Car Parking			
Anne Court Car Park	1,068	3,177	2,109
Automated Charging System	-	31	31
Car Park Enhancement & Refurbishment	1,434	8,691	7,257
Jersey Car Parking Total	2,502	11,899	9,397
Jersey Fleet Management			
Vehicle & Plant Replacement	1,650	2,000	350
Jersey Fleet Management Total	1,650	2,000	350
Total	4,152	13,899	9,747

Other Accountability Disclosures

Personal Data Related Incidents

There were 12 personal data related incidents reported to the Office of the Information Commissioner in 2023. Not all incidents reported will be upheld as a data breach by the Information Commissioner.

An incident is defined as a loss, unauthorised disclosure or insecure disposal of personal data. Protected personal data is information that links an identifiable living person with information about them which, if released, would put the individual at risk of harm or distress. The definition includes sources of information that, because of the nature of the individuals or the nature, source or extent of the information, is treated as protected personal data by the States.

Gifts

A gift is defined as something voluntarily donated, with no preconditions and without the expectation of any return. Transfers of assets between States entities, grants, social benefits, retirement gifts and long service awards are specifically not classified as gifts. As per the JFRoM, only gifts over £10,000 in value are to be disclosed. No gifts were made in 2023 (2022: nil)

Losses and special payments

Losses and special payments		
	2023 £'000	2022 £'000
Losses	4,505	11,063
Fruitless payments	51	622
Special payments	1,196	1,625
Total	5,752	13,310

Losses and special payments are items that the States would not have contemplated when it agreed budgets or passed legislation. By their nature they are items that ideally should not arise.

The term loss includes the loss of money or property belonging to a States entity. Examples include overpayments of grants, social benefits and to employees as well as theft, fraud, physical loss and abandoned debts, damage or loss of inventory and impairments.

A fruitless payment is a payment for which liability ought not to have been incurred, or where the demand for the goods and service in question could have been cancelled in time to avoid liability. Because fruitless payments will be legally due to the recipient they are not regarded as special payments. However, as due benefit will not have been received in return, they

Political Accountability Report

should be regarded as losses. Fruitless payments include abandoned capital schemes and constructive losses. Significant individual items are disclosed separately.

Special payments include compensation payments made under legal obligations, extra payments to contractors, ex gratia payments, severance payments and regulatory payments.

A further breakdown of losses and special payments is provided in Note 4.22.

Statement of responsibilities

The Treasurer of the States is required by the Public Finances (Jersey) Law 2019 to prepare the annual accounts and financial statements of the States of Jersey. The annual financial statements must be prepared in accordance with Generally Accepted Accounting Principles, and accounting standards prescribed by the Treasurer of the States with the approval of the Minister for Treasury and Resources. Under the Social Security (Jersey) Law 1974, Health Insurance (Jersey) Law 1967 and Long-Term Care (Jersey) Law 2012, accounts of the relevant funds are to be prepared in such form, manner and at such times as the Minister for Social Security may determine. The consolidation of the Funds into the States of Jersey Accounts is considered to be sufficient for statutory reporting requirements.

The Public Finances (Jersey) Law 2019 came into force in June 2019 and confirmed arrangements introduced by amendments to that Law in 2018 which made the Chief Executive, as Principal Accountable Officer, legally and financially accountable for the decisions and budgets of the Government of Jersey, with appropriate delegation of accountability to Accountable Officers for departments and projects. Detailed arrangements are set out in the Public Finances Manual.

In preparing the accounts, detailed in the following pages, the Treasurer has:

- applied the going-concern principle to all entities included within the accounts.
- applied appropriate accounting policies in a consistent manner.
- made reasonable and prudent judgements and estimates.

The Treasurer confirms that, so far as he is aware, there is no relevant audit information of which the States' auditors are unaware; and he has taken all steps that he ought to have taken as Treasurer to make himself aware of any relevant audit information and to establish that the States' auditors are aware of that information.



Richard Bell

Treasurer of the States

Date: 30 April 2024

Independent auditor's report to the Minister for Treasury and Resources

Report on the audit of the financial statements

Opinion

We have audited the financial statements of the States of Jersey Core Entities and its subsidiaries specified for consolidation in the Government of Jersey Financial Reporting Manual (the 'group') for the year ended 31 December 2023 which comprise the:

- Consolidated Statement of Comprehensive Net Expenditure;
- Consolidated Statement of Financial Position;
- Consolidated Statement of Changes in Taxpayers' Equity;
- Consolidated Statement of Cash Flows; and
- Notes to the financial statements, including material accounting policy information.

The financial reporting framework that has been applied in their preparation is applicable law and the 2023 Government of Jersey Financial Reporting Manual (the 'JFReM'), which applies UK adopted International Financial Reporting Standards (IFRS) in place as at 1 January 2023 as adapted or interpreted for the Public Sector in Jersey.

In our opinion, the financial statements:

- give a true and fair view of the financial position of the group as at 31 December 2023 and of the States of Jersey Core Entities and the group's income and expenditure for the year then ended;
- have been properly prepared in accordance with the JFReM;
- have been prepared in accordance with the requirements of the Public Finances (Jersey) Law 2019; and
- properly represent the activities of the States of Jersey.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)), the Code of Audit Practice (December 2023) issued by the Comptroller & Auditor General, and applicable law. Our responsibilities under those standards are further described in the "Auditor's responsibilities for the audit of the financial statements" section of our report. We are independent of the States of Jersey Core Entities and of the group in accordance with the ethical requirements that are relevant to audits of financial statements in the UK, including the FRC's Ethical Standard as applied to public interest entities and listed entities, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Treasurer's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Our audit procedures to evaluate the Treasurer's assessment of the States of Jersey Core Entities and of the group's ability to continue to adopt the going concern basis of accounting included but were not limited to:

- the interpretation of going concern in the public sector context as reflected in the JFReM;
- undertaking an initial assessment at the planning stage of the audit to identify events or conditions that may cast significant doubt on the States of Jersey Core Entities and group's ability to continue as a going concern;
- making enquiries of the Treasurer, the Minister for Treasury and Resources, and the Chair of the Risk and Audit Committee in relation to the appropriateness of the adoption of the going concern assumption; and
- evaluating the appropriateness of the Treasurer's disclosures in the financial statements on going concern.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the States of Jersey Core Entities or on the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Key audit matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period and include the most significant assessed risks of material misstatement (whether or not due to fraud) we identified, including those which had the greatest effect on: the overall audit strategy; the allocation of resources in the audit; and directing the efforts of the engagement team. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We summarise below the key audit matters in forming our audit opinion above, together with an overview of the principal audit procedures performed to address each matter and key observations arising from those procedures.

These matters, together with our findings, were communicated to those charged with governance through our Audit Completion Memorandum.

Key Audit Matter

Risk of fraud in revenue recognition – personal income tax (States of Jersey Core Entities)

Risk of fraud in revenue recognition (presumed to be a significant risk because of the potential to inappropriately shift the timing and basis of revenue recognition as well as the potential to record fictitious revenues or fail to record actual revenues).

We have determined the risk of fraud in revenue recognition as being principally in relation to the personal income tax revenue because of the value and the estimation involved in accounting for and recognising the income.

As disclosed in the note 4.3 of the financial statements, personal income taxation is identified by the States as a key source of estimation uncertainty.

Personal income tax recognised in the 2023 SoCNE was £623m. Of this, £628m is based on the personal income tax estimate for 2023. The reduction to the estimate of £5m relates to previous years where the estimated income was higher than the actual income.

Valuation of land, buildings, social housing, networked assets and other structures (States of Jersey Core Entities and Group)

The net book value of Property, Plant and Equipment at the 31 December 2023 was £4.6 billion.

As disclosed in the note 4.3 of the financial statements, the valuation of these assets is identified by the States as a key source of estimation uncertainty.

Note 4.10 discloses the following net book values at 31 December 2023:

- Land: £380m
- Buildings: £745m
- Social Housing: £1,039m
- Networked Assets (including land): £1,533m
- Other Structures: £368m

Management makes key judgements, estimates and assumptions depending on the asset type when valuing these assets. Small changes in the judgements and assumptions used in valuing these assets could result in a material change to the net book value.

How our scope addressed this matter

Our audit procedures involved the engagement of our own actuarial experts and included:

- evaluating the design and implementation of controls over the tax estimation methodology by reviewing the model and its objectives;
- challenging the methodology and the assumptions used in the tax estimate by checking for consistency with the Fiscal Policy Panel's forecasts;
- considering the historical accuracy of the estimates made for the 2022 financial year by comparing them against actual tax revenues for that period;
- challenging any changes in methodology for the current year estimate compared to the prior year; and
- substantively testing the source data used in the estimate by testing a sample of income tax to submitted tax returns.

Our observations

We obtained sufficient, appropriate audit evidence that the estimate for personal income tax recognised was not materially misstated for the year ended 31 December 2023.

Our audit procedures included:

- obtaining an understanding of the design and implementation of controls over the valuation process by conducting a walkthrough test;
- considering the reasonableness of the valuations by engaging our in-house valuations expert to support our challenge of the key assumptions used in the valuation;
- obtaining an understanding of the competence, skills and experience of the States of Jersey valuer and considering the appropriateness of the instructions issued to the States of Jersey valuer;
- substantively testing the source data provided to and used by the States of Jersey valuer; In particular, evaluating the appropriateness of data provided to the valuer by management by agreeing it to supporting evidence; and
- sample testing individual assets to ensure the basis of valuations completed in 2023 was appropriate by agreeing the details to supporting evidence.

The work done by our in-house valuations expert included consideration of the methodology and assumptions used in the 2023 valuations.

For the valuation of social housing held in Andium Homes Limited, we critically assessed the work performed by the component auditor in accordance with

Key Audit Matter	How our scope addressed this matter
<p>Valuation of strategic investments (States of Jersey Core Entities)</p> <p>Strategic investments as at 31 December 2023 were £307m, and represent the four subsidiaries that the JFRm requires to be valued rather than consolidated in the group accounts.</p> <p>As disclosed in the note 4.3 of the financial statements, the valuation of strategic investments is identified by the States as a key source of estimation uncertainty.</p> <p>One subsidiary is a Level 1 investment as it is listed, and the other three subsidiaries are Level 3 investments where the valuation is based on inputs that are not readily observable.</p> <p>The assets are valued at fair value and the Level 3 assets require judgements regarding comparative data on which to base the fair value estimate. The assets are valued at fair value and require judgements which could be sensitive to change in markets.</p>	<p>our group audit instructions including meeting with the component auditor and the Andium Homes valuer.</p> <p>Our observations</p> <p>We obtained sufficient, appropriate audit evidence that the valuation of land, buildings, social housing, networked assets and other structures was not materially misstated as at 31 December 2023.</p> <p>Our audit procedures involved the engagement of our own experts and included:</p> <ul style="list-style-type: none"> obtaining an understanding of the design and implementation of controls over the valuation process by performing a walkthrough; critically assessing and challenging the valuation methodology and the assumptions used by calculating a value for each non-listed strategic investment and comparing this to management's valuation; and substantively testing the accuracy of the source data used in the valuation by agreeing to supporting evidence. <p>We tested that the valuations have been accurately reflected in the financial statements and that the disclosures are in line with the reporting framework.</p> <p>Our observations</p> <p>We obtained sufficient, appropriate audit evidence that the valuation of strategic investments was not materially misstated as at 31 December 2023.</p>
<p>Valuation of unquoted investments for which a market price is not readily available (States of Jersey Core Entities)</p> <p>As at 31 December 2023 the Common Investment Fund (CIF) had assets of in the region of £3.5bn. This included £1bn of assets valued as Level 3 investments. Valuation of these assets involves significant judgements given the unobservable inputs.</p> <p>As disclosed in the note 4.3 of the financial statements, these valuations are identified as a key source of estimation uncertainty. Note 4.11(d) of the financial statements detail the sensitivity of Level 3 investments to movements assumptions.</p>	<p>Our audit procedures included:</p> <ul style="list-style-type: none"> obtaining an understanding of the design and implementation of controls over the valuation process by performing a walkthrough test; understanding and testing the source of data used in the valuations to ensure it is independent by obtaining third party confirmations; agreeing the valuation to supporting documentation including the investment manager valuation statements and cash flows for any adjustments made to the investment manager valuation by obtaining third party confirmations from the Fund Manager and Custodian; critically assessing methodologies used to value the investments as set out in investment manager valuation policies or other relevant documentation by considering service organisation controls reports; agreeing the investment manager valuation to audited accounts or other independent supporting documentation, where available; inspecting control reports, and where relevant, bridging letters, from investment managers to

Key Audit Matter	How our scope addressed this matter
	<p>identify any matters impacting on the valuation; and</p> <ul style="list-style-type: none"> considering the method of accounting for the CIF and ensured it was in line with the JFREM.
	<p>Our observations</p> <p>We obtained sufficient, appropriate audit evidence that the valuation of unquoted investments was not materially misstated as at 31 December 2023.</p>

Our application of materiality

The scope of our audit was influenced by our application of materiality. We set certain quantitative thresholds for materiality. These, together with qualitative considerations, helped us to determine the scope of our audit and the nature, timing and extent of our audit procedures on the individual financial statement line items and disclosures and in evaluating the effect of misstatements, both individually and on the financial statements as a whole.

Based on our professional judgement, we determined materiality for the financial statements as a whole as follows:

	States of Jersey Core Entities	States of Jersey Group
Overall materiality	£90.54m	£96.09m
How we determined it	1% of total assets	
Rationale for benchmark applied	We consider total assets to be the key focus of users of the financial statements	
Performance materiality	£72.44m	£76.87m
	Performance materiality is set to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements in the financial statements exceeds materiality for the financial statements as a whole.	
Reporting threshold	£2.72m	£2.88m
	This is the level above which we agreed we would report misstatements identified during the audit, as well as misstatements below that amount that, in our view, warranted reporting for qualitative reasons.	

In our view, a lower materiality level was appropriate for the Consolidated Statement of Comprehensive Net Expenditure, where the Statement of Outturn against Approvals and regularity nature of reporting is particularly relevant. We considered total expenditure to be a focus of the user in this Statement and as such we based our specific materiality around this benchmark.

We set a materiality threshold at 1% of total expenditure, resulting in overall materiality of £16.08m, performance materiality of £12.87m and a reporting threshold of £0.48m for the Consolidated Statement of Comprehensive Net Expenditure.

Other specific materiality levels set were related party transactions (£100k), losses and special payments (£100k) and remuneration disclosures (£5k).

An overview of the scope of our audit

As part of designing our audit, we assessed the risk of material misstatement in the financial statements, whether due to fraud or error, and then designed and performed audit procedures responsive to those risks. In particular, we looked at where the Treasurer made subjective judgements such as making assumptions on significant accounting estimates.

We tailored the scope of our audit to ensure that we performed sufficient work to be able to give an opinion on the financial statements as a whole. We used the outputs of a risk assessment, our understanding of the States of Jersey Core Entities and of the group, their environment, controls and critical business processes, to consider qualitative factors in order to ensure that we obtained sufficient coverage across all financial statement line items.

Our group audit scope included an audit of the financial statements of the States of Jersey Core Entities and of the group. The group comprises the States of Jersey Core Entities, which include Government Departments and a number of non-ministerial bodies and operations, and three wholly owned subsidiaries.

Based on our risk assessment, Andium Homes Limited and Ports of Jersey Limited were subject to full scope audit, and Jersey Development Company was subject to specific review. The work required for group audit purposes was undertaken by the component auditor of each subsidiary.

Subsidiary	Share of 2023 Group Total Assets of £9.6 billion	Share of 2023 Group Total Expenditure of £1.7 billion	Scope
States of Jersey Core Entities	80.4%	92.9%	Full scope audit (Mazars)
Andium Homes Limited	12.8%	4.2%	Full scope audit (separate component auditor)
Ports of Jersey Limited	5.4%	2.5%	Full scope audit (separate component auditor)
Jersey Development Company	1.4%	0.4%	Specific review (separate component auditor)
TOTAL	100.0%	100.0%	

We issued group audit instructions for the work that we required from the component auditors to support the Group audit opinion. We provided component auditors with materiality levels to apply for the purposes of the group audit. We liaised with the component auditors on an ongoing basis during the audit. We received formal reports from the component auditors on the outcomes of their work, and we reviewed key working papers relating to the components under full scope audit.

We also tested the consolidation process and carried out analytical procedures to confirm our conclusion that there were no significant risks of material misstatement of the aggregated financial information.

Other information

The other information comprises the information included in the Annual Report and Accounts other than the financial statements and our auditor's report thereon. The Treasurer is responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Responsibilities of the Treasurer and Principal Accountable Officer

As explained more fully in the "Statement of responsibilities" set out within the Accountability Report, the Treasurer is responsible for the preparation of the financial statements. The JFRoM requires that the Treasurer should only approve the financial statements if they are satisfied that they give a true and fair view of the financial position. As explained in the Accountability Report, the Principal Accountable Officer and Accountable Officers are responsible for the proper financial management of the resources under their control and must ensure that robust governance arrangements are in place, which include a sound system of internal control and arrangements for the management of risk. These arrangements are necessary to enable the Treasurer to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Treasurer is responsible for assessing the States of Jersey Core Entities and the group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the States Assembly either intends to liquidate the States of Jersey Core Entities or the group or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Based on our understanding of the States of Jersey and of the group, we identified that the principal risks of non-compliance with laws and regulations related to the Public Finances (Jersey) Law 2019, and we considered the extent to which non-compliance might have a material effect on the financial statements.

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- at the planning stage of our audit, gaining an understanding of the legal and regulatory framework applicable to the States of Jersey Core Entities and to the group, and the structure of the States of Jersey Core Entities and of the group, and considering the risk of acts by the States of Jersey Core Entities and by the group which were contrary to applicable laws and regulations;
- discussing with the Treasurer the policies and procedures in place regarding compliance with laws and regulations;
- discussing amongst the engagement team the identified laws and regulations, and remaining alert to any indications of non-compliance; and
- during the audit, focusing on areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, through discussions with the Treasurer and the Risk and Audit Committee, from inspection of correspondence, and from review of minutes of meetings of the Council of Ministers in the year.

In addition, we evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates and significant one-off or unusual transactions.

Our procedures in relation to fraud included but were not limited to:

- making enquiries of the Treasurer, the Chair of the Risk and Audit Committee and the Minister for Treasury and Resources on whether they had knowledge of any actual, suspected or alleged fraud;
- gaining an understanding of the internal controls established to mitigate risks related to fraud;

- discussing amongst the engagement team the risks of fraud, such as opportunities for fraudulent manipulation of financial statements, and determined that the principal risks were related to posting manual journal entries to manipulate financial performance and management bias through judgements and assumptions in significant accounting estimates; and
- addressing the risks of fraud through management override of controls and the risk of fraud in revenue recognition.

The primary responsibility for the prevention and detection of irregularities including fraud rests with both those charged with governance and management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

The risks of material misstatement that had the greatest effect on our audit (whether or not due to fraud) are discussed in the key audit matters section of this report.

A further description of our responsibilities is available on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters which we are required to address

We were appointed by the Comptroller and Auditor General on 9 October 2020 to audit the financial statements for the year ended 31 December 2020 and subsequent financial periods. The period of total uninterrupted engagement to date is four years, covering the year ended 31 December 2020, the year ended 31 December 2021, the year ended 31 December 2022 and the year ended 31 December 2023.

The non-audit services prohibited by the FRC's Ethical Standard were not provided to the States of Jersey Core Entities or to the group and we remain independent of the States of Jersey Core Entities and the group in conducting our audit.

Our audit opinion is consistent with the additional report to the Minister for Treasury and Resources and the Risk and Audit Committee, which comprises our Audit Completion Memorandum and follow up letter.

Report on regularity

Opinion on regularity

In our opinion, in all material respects:

- the Statement of Outturn Against Approvals properly presents the outturn against the budget approved by the States Assembly for the year ended 31 December 2023 and shows whether those totals have been exceeded; and
- the income and expenditure relating to the States of Jersey Core Entities in the Statement of Comprehensive Net Expenditure for the year ended 31 December 2023 have been applied to the purposes intended by the States Assembly and the financial transactions recorded in the financial statements confirm to the authorities which govern them.

Basis for opinion on regularity

We are required to give reasonable assurance that the Statement of Outturn Against Approvals properly presents the outturn against amounts approved by the States Assembly and that those totals have not been exceeded. We are also required to obtain evidence sufficient to give reasonable assurance that the income and expenditure recorded in the financial statements have been applied to the purposes intended by the States Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Report on other legal and regulatory requirements

Opinion on other matters prescribed by the Code of Audit Practice

We are required by the Code of Audit Practice (December 2023) issued by the Comptroller & Auditor General to give an opinion on whether the part of the Remuneration Report to be audited has been properly prepared in accordance with the relevant accounting and reporting framework.

In our opinion, the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with the JFRoM.

Matters on which we are required to report by exception under the Code of Audit Practice

We are required by the Code of Audit Practice (December 2023) issued by the Comptroller & Auditor General to report, by exception, where the Corporate Governance Report included in the Annual Report and Accounts:

- does not comply with any requirements for its compilation stated in the Annual Report and Accounts of the States of Jersey or directed in the Public Finances Manual, as issued by the Minister for Treasury and Resources under Article 31 of the Public Finances (Jersey) Law 2019; or
- is misleading or inconsistent with information of which the auditor is aware as a result of their audit.

We have nothing to report in these respects.

Use of our report

This report is made solely to the Minister for Treasury and Resources in accordance with Article 12(1) of the Comptroller and Auditor General (Jersey) Law 2014. Our audit work has been undertaken so that we might state to the Minister for Treasury and Resources those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Minister for Treasury and Resources for our audit work, for this report, or for the opinions we have formed.



Mark Kirkham

Partner

for and on behalf of Mazars LLP

5th Floor
3 Wellington Place
Leeds
LS1 4AP

30 April 2024

Report of the Comptroller and Auditor General to the States Assembly

Certificate of the Comptroller and Auditor General to the States Assembly

In accordance with Article 12(1) of the Comptroller and Auditor General (Jersey) Law 2014, I have ensured that an audit of the financial statement of the States of Jersey for the year ended 31 December 2023 has been completed. I have no matters to which I wish to draw the States' attention in accordance with Article 12(3) of the Comptroller and Auditor General (Jersey) Law 2014.



Lynn Pamment CBE
Comptroller and Auditor General

Jersey Audit Office
de Carteret House
7 Castle Street
St Helier
Jersey
JE2 3BT

30 April 2024