

States of Jersey Annual Report and Accounts 2021

Public Accounts Committee

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States of Jersey
States Assembly



États de Jersey
Assemblée des États

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1. Chair's Foreword



I am pleased to present this first report of the new Public Accounts Committee for this term of office. The committee aims to have a measurable and positive impact during its term of office. We will work throughout the term to make recommendations to improve the efficiency and effectiveness of the public service and to hold senior officials to account.

The States of Jersey Annual Report and Accounts is a key document and should tell readers how Government departments have performed against their annual targets, as well as presenting the audited accounts of the States of Jersey group including Government, Non-Ministerial Departments and States-owned entities. In its review of the document, the Committee was keen to understand how useful the contents would be to key stakeholder groups, which include the Council of Ministers, States Members and the general public. Central to our approach was the question of whether the information within the document was accessible, understandable, and helpful to readers. We also wanted to see if there was a consistent 'golden thread' between the reporting of departmental activities and their plans and targets to judge whether performance measures were being reported to tell the story of how departments had delivered against their stated ambitions.

We found that the document itself was too long and difficult to read, somewhat due to the repetition of information. It was not always clear who the intended reader is and how the information was formatted and put together to meet the needs of different stakeholder groups. We also found that there was a lack of clarity over which senior officer took overall responsibility for the production of the document. It is clear that much work went into the production of the document, and there are good elements, such as the use of infographics, that the Committee is encouraged by. We were also pleased to note that improvements had been made compared to previous years and that some recommendations of the previous Committee had been taken forward. There appears to be a genuine commitment to the continuous improvement of government reporting.

In our recommendations, we have asked Government officials to make information within future annual reports more understandable and accessible so that all interested islanders and taxpayers can understand how their money is being spent, what government departments have achieved, any challenges the departments may have faced, and how ongoing risks are being managed. We have also recommended that all new incoming States Members are briefed on the most recent Annual Report and Accounts soon after they take office so that they have a better understanding of previous performance, risks, and the state of public finances.

I want to thank the officials who provided information to the Committee and attended our public hearing, officers from the States Greffe who supported the Committee in undertaking this review, the Comptroller and Auditor General for her advice to the Committee, and members of the committee for their time and commitment – particularly our lay members who give their time voluntarily.

I look forward to receiving the Executive Response to our recommendations.

Deputy Lyndsay Feltham
Chair, Public Accounts Committee

2. Executive Summary

The Annual Report and Accounts contain a breakdown of the activities and initiatives carried out by the different elements of the States of Jersey, including Government Departments, Non-Ministerial Departments, funds and some subsidiary companies.

The Annual Report provides information on how the Government of Jersey has performed over the course of the year in the context of its objectives ('the Performance Report') and on how the States is governed ('the Accountability Report'). It also provides information on the financial performance of the States of Jersey covering both assets and liabilities and income and expenditure.

Accessibility of the report

The key users of the financial statements within the Annual Report and Accounts are the States Assembly; however, other bodies such as the Corporate Strategy Board, States of Jersey Risk and Audit Committee, and the Jersey taxpayer are also considered to be key users of the overall information. The Annual Report and Accounts 2021, at 411 pages, is considerably longer than other larger jurisdictions, including the United Kingdom and Australia. This is also the case when compared to similar-sized jurisdictions. This is due to be addressed in future iterations of the annual report and accounts and the PAC has recommended that an executive summary is included which outlines the key messages and overall picture of Government finances and performance over the year being reported.

60% of respondents to the PAC's States Member survey believed the information provided in the States of Jersey Annual Report and Accounts 2021 was useful in their role as a States Member. 64% of respondents believed that 'Understandability' was an area of the States of Jersey Annual Report and Accounts 2021 that could be improved, 36% of respondents felt that accessibility could be improved and 64% of respondents felt the supporting accountability in the report could be improved. A briefing on the previous year's report should be provided to all incoming States Members after an election and the newly elected Council of Ministers. Feedback should also be sought from key stakeholders in relation to their perception of the Annual Report and Accounts and its contents.

Responsibility for the production of the Annual Report and Accounts sits with the Treasurer of the States under Article 38 of the Public Finances (Jersey Law) 2019. However, the PAC has found that the information given during the hearing suggests a different approach in practice. The current timescale for completion and sign off of the accounts is deemed timely for an organisation the size of the States of Jersey.

Performance Reporting

The PAC found that, whilst the performance report within the 2021 Annual Report and Accounts does appear to be presented in a fair and balanced way, it does not appear to meet the Jersey Financial Reporting Manuals guidance with respect to information being presented in an understandable way. Non-Ministerial Departments and States-Owned Entities are not included within the performance report section of the annual report and accounts. Performance analysis of these departments and entities is included within their own annual report and accounts where these are produced.

It is intended for the 2023 Annual Report and Accounts that the Government of Jersey will remove departmental reporting with a view to maintaining a higher-level analysis of Government objectives. The PAC has recommended that within the 2022 Annual Report and Accounts, information within the performance report is presented in a more understandable manner including infographics alongside narratives as to whether key performance indicators have been met, not met or exceeded.

Quarterly departmental performance updates are provided on the [gov.je website](https://www.gov.je). However, the Public Accounts Committee has been unable to determine at this stage how accessible these are to members of the public who may wish to track government performance over a given period. Work is ongoing within Government to address how it presents statistics more broadly with a view to making open data available which can be tracked across several years. As part of the Annual Social Survey in 2023, the Government of Jersey should seek to include questions which will gauge the level of public understanding of how they can access and track government performance.

The PAC found that it was not always possible to track longer term outcomes within the performance data contained within the Annual Report and Accounts. It has recommended that a process is developed whereby, at the end of a States Assembly term of office, government performance data can be examined across the four-year term showing the wider performance that follows the 'golden thread' from Common Strategic Priority to individual services.

Accountability Reporting

The risk reporting within the Annual Report and Accounts does not appear to quantify the risks faced by the organisation or, in some cases, clearly link them to strategic objectives of the States of Jersey. There is an acceptance from the Government that further work is required to strengthen the link between and reporting of risk management and Government strategic objectives. The PAC has recommended that by the presentation of the 2023 Annual Report and Accounts, the report should contain clear information which quantifies risks and details the link between risk and the overall objectives of the organisation.

Financial Reporting

There is a commitment to the production of fully consolidated accounts by 2024, however, the production of fully consolidated accounts is dependent on the successful implementation of the Integrated Technology Solution.

Learning for the future

There is an acknowledgement that one area that could be improved upon for future reports is the use of links to more in-depth detail within the Annual Report and Accounts, with the report itself focusing at a higher-level in terms of key performance data and key objectives. It is also acknowledged that future iterations of the Annual Report and Accounts will require a better narrative to highlight actual spend against budget. The introduction of Ministerial Plans within the current term of the States Assembly will feed into the reporting from 2023 onwards, however, the detail of how this will be done is yet to be confirmed. It is expected that this will simplify the reporting process and create links between Ministerial priorities and departmental objectives. The 2022 Annual Report and Accounts will include reporting on two different sets of strategic priorities due to the General Election. It is intended that the report will lean more towards the work of the new and current Government in order for the performance measures to flow through to 2023 until the end of the current term of office.

3. Findings and Recommendations

3.1 Findings

KEY FINDING 1: The key users of the financial statements within the States Annual Report and Accounts are the States Assembly; however, other bodies such as the Corporate Strategy Board, States of Jersey Risk and Audit Committee, and the Jersey taxpayer are also considered to be key users of the overall information.

KEY FINDING 2: The Annual Report and Accounts 2021, at 411 pages, is considerably longer than those of other larger jurisdictions, including the United Kingdom and Australia. This is also the case when compared to similar-sized jurisdictions (although it should be noted that these reports do not contain detailed performance analysis).

KEY FINDING 3: There is an acknowledgement from Government Officials that in future reports, more infographics should be included within the Annual Report and Accounts in place of text-heavy sections reporting on performance.

KEY FINDING 4: A considerable amount of effort goes into the production of the Annual Report and Accounts; however, the overall accessibility and use of the document does not appear to match the level of effort required to produce it.

KEY FINDING 5: 60% of respondents to the PAC's States Member survey believed the information provided in the States of Jersey Annual Report and Accounts 2021 was useful in their role as a States Member. 64% of respondents believed that 'understandability' was an area of the States of Jersey Annual Report and Accounts 2021 that could be improved.

KEY FINDING 6: The internal perception of how the Annual Report and Accounts is read by key audiences appears to differ slightly from feedback received by the Public Accounts Committee in its survey of States Members, with 36% of respondents feeling accessibility could be improved and 64% of respondents stating supporting accountability could be improved in the report.

KEY FINDING 7: Responsibility for the production of the Annual Report and Accounts sits with the Treasurer of the States under Article 38 of the Public Finances (Jersey Law) 2019. However, the PAC has found that the information given during its Public Hearing suggests a different approach in practice.

KEY FINDING 8: It is the view of the Treasurer of the States, Comptroller and Auditor General and the external auditors that the completion and sign off of the Annual Report and Accounts by the end of March is timely for an organisation the size of the States of Jersey.

KEY FINDING 9: Whilst the performance report within the 2021 Annual Report and Accounts does appear to be presented in a fair and balanced way, it does not appear to meet the Jersey Financial Reporting Manual's guidance with respect to information being presented in an understandable way.

KEY FINDING 10: Non-Ministerial Departments and States-Owned Entities are not included within the performance report section of the Annual Report and Accounts. Performance

analysis of these departments and entities is included within their own annual report and accounts where these are produced.

KEY FINDING 11: It is intended for the 2023 Annual Report and Accounts that the Government of Jersey will remove departmental reporting with a view to maintaining a higher-level analysis of Government objectives.

KEY FINDING 12: Quarterly departmental performance updates are provided on the [gov.je website](https://www.gov.je). However, the Public Accounts Committee has been unable to determine at this stage how accessible these are to members of the public who may wish to track Government performance over a given period. Work is being undertaken within Government in relation to how it presents statistics more broadly, including priority indicators and service performance measures, with a view to making open data available which can be tracked across several years.

KEY FINDING 13: It is not always possible to track longer term outcomes within the performance data contained within the annual report and accounts. More work is required to establish connections between the individual service performance data and the Common Strategic Priorities and the Government Plan.

KEY FINDING 14: There is an acknowledgement by Government that improvements are required in relation to how individuals cross-reference information in the performance report with the financial statements within the Annual Report and Accounts.

KEY FINDING 15: The risk reporting within the Annual Report and Accounts does not appear to quantify the risks faced by the organisation or, in some cases, clearly link them to strategic objectives of the States of Jersey. There is an acceptance from the Government of Jersey that further work is required to strengthen the link between and reporting of risk management and the strategic objectives of the Government of Jersey.

KEY FINDING 16: There is a commitment to the production of fully consolidated accounts by 2024, however, the production of fully consolidated accounts is dependent on the successful implementation of the Integrated Technology Solution.

KEY FINDING 17: There is an acknowledgement that one area that could be improved upon for future reports, most likely from 2023, is that better linkages to more in-depth detail are required within the Annual Report and Accounts, with the report itself focusing at a higher level in terms of key performance data and whether key objectives have been achieved or not. It is also acknowledged that future iterations of the Annual Report and Accounts will require more explanation of spend against budget within the financial review of Government expenditure.

KEY FINDING 18: The introduction of Ministerial Plans within the current term of the States Assembly will feed into the reporting from 2023 onwards, however, the detail of how this will be done is yet to be confirmed. It is the view of officials that this will simplify the reporting process and create greater links between Ministerial priorities and departmental objectives and reporting.

KEY FINDING 19: The 2022 Annual Report and Accounts will include reporting on two different sets of strategic priorities due to the General Election. It is intended that the report will lean more towards the work of the new and current Government in order for the performance measures to flow through to 2023 until the end of the current term of office.

3.2 Recommendations

RECOMMENDATION 1: The Chief Executive should ensure that in future iterations of the Annual Report and Accounts, alongside a foreword from the Chief Minister and Chief Executive, an executive summary is included which outlines the key messages and overall picture of Government finances and performance over the year being reported. A digital summary report of these sections should also be produced to aid accessibility for key stakeholders.

RECOMMENDATION 2: The Chief Executive and Treasurer of the States should ensure that, after a general election, incoming States Members are provided with a briefing on the previous year's Annual Report and Accounts as soon as practicable after being sworn in. The incoming Council of Ministers should also be briefed on the previous year's document as soon as possible after their appointment.

RECOMMENDATION 3: In preparing future Annual Report and Accounts, the Chief Executive should ensure that feedback is routinely sought from key stakeholders in relation to the accessibility and understandability of the report after it is published. This will assist in the preparation of future iterations of the report.

RECOMMENDATION 4: The Chief Executive should ensure, as part of the future Annual Report and Accounts, that information within the performance report is presented in a more understandable manner including infographics alongside succinct summaries of whether key performance indicators have been met, not met or exceeded.

RECOMMENDATION 5: The Government of Jersey should ensure that, from the 2023 Annual Report and Accounts, departmental performance reporting is taken out and presented within separate departmental performance reports. This should also include links to Non-Ministerial and States-Owned Entities annual reports.

RECOMMENDATION 6: As part of the Annual Social Survey in 2023, the Government of Jersey should seek to include questions in order to gauge the level of public understanding in relation to how they can access and track government performance through the gov.je website.

RECOMMENDATION 7: The Chief Executive should ensure that a process is developed whereby, at the end of a States Assembly term of office, government performance data can be examined across the four-year term showing the wider performance following the 'golden thread' from Common Strategic Priority to individual services and indicators.

RECOMMENDATION 8: The Treasurer of the States should ensure that, in the presentation of the 2023 Annual Report and Accounts, the report contains clear information quantifying the risks faced by the Government of Jersey and detailing the link between risk and the overall objectives of the organisation.

4. Introduction

4.1 Background and Context




1. Part of the Public Accounts Committee's (hereafter 'the Committee') role is to assess whether public funds have been applied for the purpose intended by the States of Jersey and whether sound financial practices have been maintained. The Committee has undertaken this review in order to examine the processes for the preparation and performance reporting of the States Annual Report and Accounts 2021 in line with the recommendation made in its predecessor's legacy report that this matter should be examined after the Committee's formation.
2. The Annual Report contains a breakdown of the activities and initiatives carried out by the different elements of the States of Jersey, including government departments, non-ministerial departments, funds and some subsidiary companies.
3. The Annual Report provides information on how the States of Jersey has performed over the course of the year in the context of its objectives ('the Performance Report') and on how the States is governed ('the Accountability Report'). The Annual Accounts provide information on the financial performance of the States of Jersey covering both assets and liabilities and income and expenditure.
4. The Committee considers it a priority to ensure that the public know how fiscal expenditure is incurred. The Committee predicates the need to provide timely and high-quality annual reports and accounts which clearly present the States of Jersey's aims, activities, functions and performance.
5. It is important to note that this is the first report of the newly formed Committee since the election in June 2022. As the Committee was not fully formed until September 2022 it has not had as much time as would normally be allowed to conduct a review of the Annual Report and Accounts in order to present a report prior to the end of 2022 (noting that in previous years this process would normally be undertaken during April/May due to the closing of the accounts taking place in March time). As such, the Committee has agreed to maintain a high-level overview of the report with a view to conducting more detailed reviews of future Annual Report and Accounts.

4.2 Key issues

6. The Committee agreed, as stated previously, that the main focus of its review should be on the matters identified by its predecessor within its legacy report and also within its [comments](#) which were presented prior to the election. As such, the following key issues were identified for examination by the previous Committee:
 - The accuracy, transparency and timeliness of the States Annual Report and Accounts 2021, including whether the Performance Report contained therein presents clearly the Government's performance
 - The relationship with Arm's-Length Bodies and their reporting within the Annual Report and Accounts
 - The timely closing of the accounts
 - The implementation and success of self-assessment tools
 - Sustainability reporting

- COVID-19 related spend and how it is reported
 - The implementation of ITS improvements.
7. In addition to the areas identified by the previous Committee, the current Committee also agreed that it would look at the accessibility of the report and consider the report in the context of the Comptroller and Auditor General's (C&AG) comments and recommendations arising in the report [Annual Reporting](#) which was presented in November 2022.
8. For clarity, the C&AG's report set out the best practice guidance in relation to annual reports and accounts across 38 entities including the Government of Jersey and States-Owned entities. The following diagram explains the key points that should be covered within an annual report and accounts and has been used by the Committee as a 'benchmark' when undertaking its review.

 Supporting accountability

The best reports:

- tell the story of the organisation in a fair and balanced way
- comply with relevant reporting requirements; and
- include clear action points to take forward.

 Accessibility

The best reports:

- highlight key trends in the financial statements
- include concise summaries of key points; and
- consider how the organisation engages with key stakeholders and meets their needs.

 Transparent

The best reports include:

- frank and honest analysis
- consideration of the challenges an organisation is facing
- appropriate use of data; and
- quantification of risks and performance measures.

 Understandable

The best reports use:

- plain English to explain difficult concepts
- infographics and diagrams to communicate important messages; and
- a clearly integrated structure to help users navigate it effectively.

4.3 Work Undertaken by the Committee

9. In order to inform its review, the Committee requested a number of documents from the Accountable Officers (AO's) within the Government and Non-Ministerial Departments. Firstly, the Committee requested copies of the Accountable Officer Governance Statements which are used to inform the Accountability Report section of the report. The reason for requesting this information was to assist the Committee in understanding the process by which the Accountability Report was put together.
10. The Committee also posed a number of questions to the AO's as follows:
- a) A brief statement outlining the individual departmental key performance indicators (KPI's) for 2021 and whether these were achieved or not.
 - b) Their assessment of the main improvements in relation to performance reporting within the 2021 report and accounts.
 - c) An update on the implementation of the self-assessment tool that was introduced by Treasury and Exchequer as part of the Annual Report and Accounts 2021.
 - d) How AO's will be reporting on the priorities that have arisen as a result of the new Ministerial Plans (it should be noted that this question is looking forward

and is intended to provide initial evidence for the PAC when reviewing the 2022 and 2023 Annual Report and Accounts).

11. The Committee then undertook a 'desktop' review of the Annual Report and Accounts 2021 to identify additional areas of focus to be examined during a public hearing.
12. Finally, the Committee held a Public Hearing with the Treasurer of the States and Director General of Strategic Policy, Planning and Performance (SPPP) on 28th November 2022 to discuss the report in greater detail and test the points raised by its predecessor and those discovered within its 'desktop' review of the report. It is important to note that the Chief Executive did not attend this hearing because she did not take up her post until February 2022 and it was deemed satisfactory for the Officers who were in post during 2021 to answer questions in relation to the annual report and accounts.

4.4 Structure of the Report

13. The Committee's report has been broken up into five sections as follows:
 - i. Accessibility of the report – this section examines the overall accessibility of the report including the key audiences, timeliness of its presentation and overall presentation of the report.
 - ii. Performance Report – this section examines the performance report and makes general comments on the report as well as specific points in relation to fair and balanced reporting and the exclusion of performance reports for Non-Ministerial Departments and States-Owned Entities.
 - iii. Accountability Report – this section focuses on the presentation of the accountability report with examination of risk management narrative, remuneration of staff and COVID-19 specific risks.
 - iv. Financial Reporting – this section focuses on the production of the financial statements and plans for full consolidation of States accounts (including States-owned entities). It also notes the financial information pertinent to the COVID-19 pandemic.
 - v. Learning for the future – this section appraises the Government's reflections on the Annual Report and Accounts 2021 and looks at improvements and changes that are being considered for inclusion in future reports.

4.5 Declaration of Potential Conflicts of Interest

14. There were no direct conflicts of interest identified by the Committee in the undertaking of this review. However, Philip Taylor (Lay Member of the Committee) noted that he had previously worked with the Treasurer of the States over 20 years ago in the private sector.

5. Accessibility of the Report

5.1 Key Audience of the Report



15. Whilst the States of Jersey Annual Report and Accounts (Report) is a public document, the Committee recognises that the primary users of this Report are Members of the States Assembly. This is clearly set out in the 2021 Jersey Financial Reporting Manual (JFRM), presented to the States Assembly by the Minister for Treasury and Resources on 23rd March 2022:

“The key users of the information in the financial statements of the States of Jersey are the States Assembly.”¹

16. In addition, the JFRM acknowledges that other stakeholders are potential users of the information provided in the Report, and that these include the Jersey taxpayer:
17. *“Other users include the Corporate Strategy Board, the States of Jersey Risk and Audit Committee and the taxpayer.”²* The PAC believes it is important that the primary users are considered throughout the process of compiling the Report. This is because an appropriate level of information must be disclosed to primary users for the Report to fulfil its purpose:

“...the States of Jersey must consider whether the information is material to the primary users of the annual report and accounts and determine the appropriate level of information to disclose in relation to the given matter.”³

18. The Committee notes that considerations about the primary user should affect the information that is considered ‘material’ and which has the potential to influence the decisions made by the primary users. The JFRM highlights that information is material when:

“...its omission or misrepresentation could reasonably be expected to influence the decisions primary users take on the basis of the annual report as a whole.”

KEY FINDING 1: The key users of the financial statements within the States Annual Report and Accounts are the States Assembly; however, other bodies such as the Corporate Strategy Board, States of Jersey Risk and Audit Committee, and the Jersey taxpayer are also considered to be key users of the overall information.

¹ [2021 Jersey Financial Reporting Manual – Section 2.2.4](#)

² [Ibid](#)

³ [2021 Jersey Financial Reporting Manual – Appendix 1](#)

5.2 Length of the report

19. The Committee believes that the Report should be presented in such a way that it is understood by the primary user. This is because, as the JFRM highlights, understandability is important because it affects the transparency and accountability of the information presented:

“Transparency, and therefore accountability, depends not just on how much data is published but on how it is turned into information that readers can understand.”

20. The Committee notes that the JFRM also highlights that the presentation of reports which are too long can affect their readability and create difficulties for the primary user interpreting the information:

“Making reports longer can make them unreadable and obscure information which is material to the primary users of the accounts. Too much information can be difficult to absorb, and as unhelpful or misleading as too little information would be.”

21. As part of its Review, the Committee undertook its own research to compare the length of the Report with reports that present government accounts and performance information in other jurisdictions. The Committee found that in some cases, the Report was more than double the length of much larger and populous jurisdictions such as Scotland, New Zealand and Australia:

Country/Jurisdiction	Number of pages
Jersey (2021 Annual Report and Accounts)	411
United Kingdom (2019 Whole of Government Accounts)	225
Scottish Government Consolidated Accounts – Year ended March 2021	178
New Zealand (Financial Statements of the Government of New Zealand - Year ended June 2022)	184
Australia (Consolidated Financial Statements – Year ended June 2021)	186
States of Guernsey (The States of Guernsey Accounts 2021) ⁴	103
Isle of Man (Government Accounts 2020-2021) ⁵	102

Mr. P. Taylor:

Let me start off simplistically. As Richard knows, I like things to be simple. This is 411 pages long. I am just interested to know what purpose it is fulfilling.

Chief Executive, Government of Jersey:

I think both Richard and I would agree that the length of the report is definitely too long and obviously it is supposed to be accessible, it is supposed to be meaningful and very

⁴ <https://gov.gg/CHttpHandler.ashx?id=153750&p=0>

⁵ https://www.gov.im/media/1374132/audited-accounts-2020_21-final.pdf

*readable. There is a lot of information in there, absolutely, if you really want to go in and find out a lot of that detail. Of course there is the weighing up between what is material and what materially legally should be reported in an annual report and what is information for the public.*⁶

KEY FINDING 2: The Annual Report and Accounts 2021, at 411 pages, is considerably longer than other larger jurisdictions, including the United Kingdom and Australia. This is also the case when compared to similar-sized jurisdictions (although it should be noted that these reports do not contain detailed performance analysis).

22. One further point the Committee would raise in relation to the length of the report is that the performance report is predominately text-based with limited infographics. The Committee questioned why the approach had been taken to move to producing large amounts of data within the report:

Mr. P. Taylor:

One of the comments from an earlier report was something you attempted to do in previous financial statements and reports was to reduce the volume of data that was being produced each year and yet now you seem to have gone back a stage and continue to produce large amounts of data, which make the document, to me, quite difficult to follow. Why was it decided to revert to the production of large amounts of data?

Treasurer of the States:

*Interestingly, and I can provide a bit more detail, broadly it was from recommendations that were made that required us to try and or asked us to try to find some more time data, so the timeline, to be able to compare performance between different years, which did not lend itself to some of the very good infographics we had from previous periods. We think there is value in some of that that we presented in the 2021, but on reflection we would like to move back to use more of the infographics and find a way of reporting on the other elements in more detail elsewhere with links through to that data elsewhere.*⁷

23. The Committee is pleased to note that, on reflection, Government Officials would like to move back to using more infographics and identify different ways of reporting on the other elements in order to bring down the length of the report. It would state, however, that a move back to infographics must be done in a way that ensures they are relevant and aid in the overall accessibility of the document.

KEY FINDING 3: There is an acknowledgement from Government Officials that in future reports, more infographics should be included within the annual report and account in place of text-heavy sections reporting on performance.

24. Finally, in relation to the length of the report, the Committee notes that considerable effort goes into the production of the report, and it encourage the Government of Jersey to promote greater use of the document and improve access to it. The Committee would emphasise the importance of the foreword sections of the document and an 'executive summary' which gives the reader a flavour of the key messages and overall picture of Government finances and performance over the year being reported on. This

⁶ [Quarterly Hearing – Chief Executive – 19th October 2022](#)

⁷ [Public Hearing – Treasurer of the States – 28th November 2022 p.9](#)

should in turn signpost readers to where they can find further detail on areas of interest within the report.

25. In order to assist key stakeholders, a digital summary version of the report should also be produced which distils the key messages arising from the forewords and executive summary. During the public hearing with the treasurer of the States, the Committee questioned as to whether consideration had been given to producing an audio version of the report to aid in accessibility which it was confirmed had not been considered at this stage.⁸ The Committee would suggest that this is also considered alongside a digital summary version.

KEY FINDING 4: A considerable amount of effort goes into the production of the Annual Report and Accounts; however, the overall accessibility and use of the document does not appear to match the level of effort required to produce it.

RECOMMENDATION 1: The Chief Executive should ensure that in future iterations of the Annual Report and Accounts, alongside a foreword from the Chief Minister and Chief Executive, an executive summary is included which outlines the key messages and overall picture of Government finances and performance over the year being reported. A digital summary report of these sections should also be produced to aid accessibility for key stakeholders.

5.3 Survey of States Members

26. As part of the evidence gathering process for its Review, the Committee decided to survey States Members as primary users of the Report, to assess the extent to which the Report information was considered useful in their role as States Members. The Committee wishes to highlight that it received 15 responses to its States Members survey on the Report, out of a potential sample size of 49 States Members. The Committee received the following responses related to the presentation of the Report:

How easy was the States Annual Report and Accounts 2021 to read and understand?	
Very easy	0%
Easy	26.67%
Neither easy or not easy	26.67%
Not easy	20%
Not at all easy	13.33%
Does not apply	13.33%

27. Whilst the sample size was small, the Committee was pleased to learn that 60% of respondents believed the Report was useful in their role as a States Member:

If you have read the States Annual Report and Accounts 2021, how useful was the information provided within it to you in your role as a States Member?	
Very useful	26.67%
Useful	33.33%

⁸ [Public Hearing – Treasurer of the States – 28th November 2022](#)

Neither useful or not useful	20%
Not very useful	0%
Does not apply	20%

28. However, the Committee also found that 64% of respondents to the same survey believed ‘Understandability was an area of the Report that could be improved:

What improvements, if any, would you like to see within the following four areas within the States Annual Report and Accounts going forward?	
Supporting Accountability	63.64%
Transparency	54.55%
Accessibility	36.36%
Understandability	63.64%

29. The Committee also noted written feedback about the breakdown of the Report Accounts and the length of the Report:

States Member Survey Respondent:

“Personally, would like to see a greater breakdown of accounts in each Ministry.”

States Member Survey Respondent:

“Report is too long”

KEY FINDING 5: 60% of respondents to the PAC’s States Member survey believed the information provided in the States of Jersey Annual Report and Accounts 2021 was useful in their role as a States Member. 64% of respondents believed that ‘Understandability’ was an area of the States of Jersey Annual Report and Accounts 2021 that could be improved.

RECOMMENDATION 2: The Chief Executive and Treasurer of the States should ensure that, after a general election, incoming States Members are provided with a briefing on the previous year’s Annual Report and Accounts as soon as practicable after being sworn in. The incoming Council of Ministers should also be briefed on the previous year’s annual report and accounts as soon as possible after their appointment.

5.4 Internal Perception of how the report is read

30. One observation that the Committee would make is that the internal perception of how the Annual Report and Accounts is read appears to differ from feedback received from some stakeholders. During the public hearing with the Treasurer of the States, the Committee questioned how accessible the document was perceived to be by officials and received the following responses:

Treasurer of the States (on the financial elements of the report):

So in terms of financials, what we try to do within the financial review or the financial review within the performance report is distil the key messages down to allow the users of the accounts or the readers of the accounts to understand in a more simple and straightforward way the story of the year in terms of the

*finances, the state of the finances and the state of the balance sheet as well as things like investment performance. I think that is achieved fairly well.*⁹

Director General, Strategic Policy, Planning and Performance: (on the performance report)

*Yes, I think that the audiences are different for different parts of the content and so some of the stakeholders interested in the report are very interested in the details of a single project or a single department. Others are looking at the performance of the Government as a whole and at the moment we are seeking to accommodate both of those different interests into a single document, so seeking to have both a high-level summary but also to have the project-specific and departmental-specific information for the people who are really interested in something really detailed within a specific department.*¹⁰

31. Whilst this view is noted in relation to the two separate sections of the report, the Committee also notes the feedback from States Members (as a key audience of the report) in relation to accessibility and understandability (36.36% and 63.64% of respondents to the survey respectively felt that these were areas that could be improved.¹¹ The panel notes with 15 survey participants, feedback on the annual report and report could have been enhanced however the survey does give an indication to the strengths and weaknesses of the annual report and account reporting by key users. The Committee does, however, note that some sections of the report are not easily amended due to the type of information that is required to be reported. In this instance it would suggest that greater focus is placed on the performance reporting section of the report rather than the financial statements.

KEY FINDING 6: The internal perception of how the Annual Report and Accounts is read by key audiences appears to differ slightly from feedback received by the Public Accounts Committee in its survey of States Members, with 36% of respondents feeling accessibility could be improved and 64% of respondents stating supporting accountability could be improved in the report.

RECOMMENDATION 3: In preparing future Annual Report and Accounts, the Chief Executive should ensure that feedback is routinely sought from key stakeholders in relation to the accessibility and understandability of the report after it is published. This will assist in the preparation of future iterations of the report.

5.5 Overall responsibility for the report

32. The Committee was keen to understand who held overall responsibility for the production and presentation of the Annual Report and Accounts. It is noted that, under Article 37 of the Public Finances (Jersey) Law 2019, responsibility for the accounts is allocated to the Treasurer of the States.¹² During the Public Hearing with the Treasurer of the States, the following information was provided in respect of which official held responsibility:

Treasurer of the States:

⁹ [Public Hearing – Treasurer of the States – 28th November 2022 p.5](#)

¹⁰ [Public Hearing – Treasurer of the States – 28th November 2022 p.5](#)

¹¹ Survey – States Members

¹² [Public Finances \(Jersey\) Law 2019](#)

Ultimate responsibility, in particular under the legislation, for the financial statements falls to me. We operate, however, because if it is the annual report as well as the accounts, as joint S.R.O.s (senior responsible officers) in front of you today, myself and Tom Walker, who lead a project team that meets regularly. We have already started for the current year's annual report and accounts. So we have joint responsibility to the Chief Executive.¹³

33. It is noted that the responsibility for different sections of the report falls to different officials (in this instance the financial elements sit with the Treasurer and the performance aspects sit with the Director General of SPPP), however, this feeds into an overall project team led by both senior officials with ultimate responsibility resting with the Treasurer under the legislation. Given the ultimate responsibility is clearly defined under legislation, the Committee notes the information given during the hearing suggests a different approach in practice. It would, therefore, suggest further clarity is required in relation to the responsibility in relation to the performance report.

KEY FINDING 7: Responsibility for the production of the Annual Report and Accounts sits with the Treasurer of the States under Article 38 of the Public Finances (Jersey Law) 2019. However, the PAC has found that the information given during the hearing suggests a different approach in practice.

5.6 Timeliness of the Report

34. Best practice in relation to the timeliness of the Annual Report and Accounts is a matter that the previous Public Accounts Committee examined in its review of the 2020 Annual Report and Accounts and highlighted within its [comments](#) which were presented prior to the 2022 election.¹⁴ A key point was raised within those comments as follows:

The timely production of the accounts is a theme which has been addressed by the PAC, the C&AG, the external auditors, and the Treasurer. At the public hearing on 7th April, the Treasurer expressed the view that March was timely for the production of a set of accounts for an organisation on the scale of the States of Jersey. His view was that an earlier delivery would begin to compromise accuracy. The Comptroller and Auditor General has confirmed that she agreed with the opinion of the external auditors that sign-off by their organisation before 31st March each year would create a problematic timeframe and noted that this was still a short sign-off period for a government's annual report.¹⁵

35. The Committee agreed to question the Treasurer of the States on the timeliness of the presentation of the Annual Report and Accounts as well as the quality assurance processes that are place when constructing the report. It was confirmed that over the last 3 to 4 years the Government had focused heavily on the quality and assurance backing papers that support the figures that they have put together in the accounts.¹⁶ As a result, the Treasurer confirmed the following:

¹³ [Public Hearing – Treasurer of the States – 28th November 2022](#)

¹⁴ <https://statesassembly.gov.je/assemblyreports/2022/r.39-2022%20com.pdf>

¹⁵ <https://statesassembly.gov.je/assemblyreports/2022/r.39-2022%20com.pdf>

¹⁶ [Public Hearing – Treasurer of the States – 28th November 2022 p.5](#)

Treasurer of the States:

That has been the focus in the last 3 to 4 years, which has allowed us to bring forward the preparation of the financial statements to a shorter timescale and meant that we have done that to March and we intend to deliver them by the end of March this year also. It is fair to say, and I do not think I am overexaggerating, the auditors are pretty content with the approach that we take on preparing for the preparation of the annual report and accounts but also in particular for the audit that gets undertaken.¹⁷

36. The Committee notes that it is the opinion of the external auditors and the C&AG that the production of the Annual Report and Accounts by the end of March is timely, and any shorter timescale could, in turn, compromise the accuracy of the accounts. The Committee is therefore satisfied with the timescale and will ensure this is monitored as part of reviews of future Annual Report and Accounts.

KEY FINDING 8: It is the view of the Treasurer of the States, Comptroller and Auditor General and the external auditors that the completion and sign off of the Annual Report and Accounts by the end of March is timely for an organisation the size of the States of Jersey.

¹⁷ [Public Hearing – Treasurer of the States – 28th November 2022 p.5](#)

6. Performance Report

6.1 Content of performance report

37. The performance report section of the Annual Report and Accounts 2021 is designed to outline the overall performance of Government during the year in relation to its agreed objectives and whether or not it has achieved its outcomes.

38. Within the performance report, the following information is included:

- i. A statement from the Minister for Treasury and Resources providing his perspective on the performance of the Government of Jersey during 2021.
- ii. A statement from the Chief Executive Officer on the performance of the Government of Jersey during 2021. The performance report is also signed off by the Chief Executive Officer.
- iii. An analysis summary of performance.
- iv. Information on respect for human rights, anti-corruption and anti-bribery matters.
- v. Information on environmental sustainability.¹⁸

39. It also sets out details in relation to COVID-19 specific programmes such as the vaccination programme, testing and case rates as well as the work of the COVID safe team.¹⁹ The report then provides a narrative in relation to the Common Strategic Priorities (CSP) and the projects that sit underneath each CSP.²⁰ This is then followed by a section outlining the performance of each individual performance based on the departmental business plans and whether objectives have been achieved or not.²¹ Information is provided in relation to the 'efficiencies and re-balancing programme' for 2021. In total the performance report section provides 248 pages of the total length of the Annual Report and Accounts (over half the length of the report).

6.2 Fair and Balanced Reporting

40. In assessing the performance report section of the Annual Report and Accounts, the Committee is mindful of the best practice in this area. The C&AG states in her guidance that reporting should 'tell the story of the organisation in a fair and balanced way' and include 'frank and honest analysis' of performance during the period being reported on.²²

41. Furthermore, in the best practice guide issued by the International Public Sector Accounting Standards Board (IPSASB)²³, the following advice is given in relation to reporting on performance indicators:

When selecting performance indicators entities should ensure that the indicators presented will provide a representationally faithful description of the



¹⁸ [States Annual Report and Accounts 2021](#)

¹⁹ [States Annual Report and Accounts 2021](#)

²⁰ [States Annual Report and Accounts 2021](#)

²¹ [States Annual Report and Accounts 2021](#)

²² [C&AG Good practice guide to annual reporting](#)

²³ [IPSASB: Reporting Service Performance Information – Final Pronouncement May 2015](#)

*achievement of service performance objectives. There may be trade-offs between different aspects of service performance, such that one aspect improves while another aspect deteriorates. Information presented should be neutral. Entities should avoid any tendency to present performance indicators that are biased towards reporting positive results.*²⁴

42. This is backed up within the Jersey Financial Reporting Manual (JFRM) 2021 where the following requirement is set out:

*The performance report must provide a fair, balance [sic] and understandable analysis of the entity's performance, in line with the overarching requirement for the annual report and accounts as a whole to be fair, balance [sic] and understandable (paragraph 5.3.11 of this manual).*²⁵

43. The C&AG noted from her recent report on "Annual Reporting" that the performance report of the 2021 Annual Report and Accounts that there is lots of performance information in relation to the priorities of the Government, however, this overall report contained insufficient focus on outcomes or discussion as to whether performance was better, the same or worse than planned or expected.²⁶
44. This was further backed up by the view that improvements made in the 2020 Annual Reports and Accounts with clear summaries of selected Key Performance Indicators had been lost by returning to large volumes of data.²⁷ As a result, it was felt that it was difficult to absorb the information and assess whether performance was good, bad or indifferent.²⁸
45. The Committee questioned what checks and balances were put in place to ensure that the performance data is reported in a fair and balanced way and was provided with the following information from the Chief Statistician during a Public Hearing:

Chief Statistician:

*You will know where the data is quarterly we are publishing that online every quarter. Me and my team work with either the analysts or the business partners in each department. We collect the data, we quality assure it, we quality assure any commentary that goes with it either quarterly or annually to make sure that the comments are in line with the actual data. As I said earlier, as part of the annual report and accounts, each individual D.G. signs off on their commentary and their data and Tom and I both sign off against that process.*²⁹

46. The Committee also questioned the view expressed by the C&AG that the report contained insufficient focus on whether performance was better, worse or the same over the period. The view of the Director General, Strategic Policy, Planning and Performance was that it does set out quite clearly whether individual targets had been achieved or not achieved.³⁰ This links back to the previous point made by the Committee about the overall accessibility of the report and whether or not the internal perception of how it is read by stakeholders matches the actual manner in which the report is received.

²⁴ [IPSASB: Reporting Service Performance Information – Final Pronouncement May 2015](#)

²⁵ [Jersey Financial Reporting Manual 2021 p.17](#)

²⁶ [C&AG report – Annual Reporting](#)

²⁷ [C&AG report – Annual Reporting](#)

²⁸ [C&AG report – Annual Reporting](#)

²⁹ [Public Hearing – Treasurer of the States – 28th November 2022](#)

³⁰ [Public Hearing – Treasurer of the States – 28th November 2022](#)

47. Having examined the report in line with the JFRM the Committee is of the opinion that the performance report does not appear to match the standards set out in the guidance. Whilst it can be argued that the report does provide a fair and balanced narrative, the layout and information contained within the performance report does not lend itself easily to being understandable for the key audiences.

KEY FINDING 9: Whilst the performance report within the 2021 Annual Report and Accounts does appear to be presented in a fair and balanced way, it does not appear to meet the Jersey Financial Reporting Manual's guidance with respect to information being presented in an understandable way.

RECOMMENDATION 4: The Chief Executive should ensure, as part of the 2022 Annual Report and Accounts, that information within the performance report is presented in a more understandable manner including infographics alongside succinct summaries of whether key performance indicators have been met, not met or exceeded.

6.3 Exclusion of Non-Ministerial Bodies and States Owned Entities

48. One area that the Committee sought to understand within the performance report was the absence of any reporting on the performance of Non-Ministerial bodies and States-owned entities. For clarity, Non-Ministerial bodies is a term used to describe the departments which fall outside of Ministerial remits but have an accountable officer within the overall structure of the States of Jersey. These departments include the following:

- States Greffe
- Jersey Court Service
- Viscount's Department
- Law Officers' Department
- Official States Analyst
- Bailiff's Chambers
- Office of the Lieutenant Governor
- Probation and After Care Service
- Jersey Audit Office (Comptroller and Auditor General)

49. The Director General for SPPP explained during a Public Hearing that if there was something within the performance of a Non-Ministerial Department (or arm's-length body) that was inherently important to the Government's central mission then it would be reflected in any reporting on that central mission.³¹ However, it was confirmed that, unless this was the case, it was not usual for performance reports for Non-Ministerial Departments and arm's length bodies to be included within the Annual Report and Accounts.³² It is noted, however, that Non-Ministerial Departments and arm's-length bodies do report on their performance within their own annual reports.³³

50. The Committee notes this explanation and also that it is likely that from 2023, Government will move away from including the departmental performance reporting within the Annual Report and Accounts and focus more so on the Ministerial plan reporting. This was confirmed during a public hearing:

³¹ [Public Hearing – Treasurer of the States – 28th November 2022](#)

³² [Public Hearing – Treasurer of the States – 28th November 2022](#)

³³ [Public Hearing – Treasurer of the States – 28th November 2022](#)

Director General, Strategic Policy, Planning and Performance:

We are looking at the possibility of taking some of the departmental reporting out of this and putting it into separate documents, which we will probably aim to do for the 2023 report.³⁴

51. The Treasurer of the States also confirmed that there would be a shift in departmental reporting in general from 2023:

Treasurer of the States:

What we are going to start to do from 2023 is to go back to departmental reporting that will more closely align their spending year with their service and with the objectives that they deliver.³⁵

KEY FINDING 10: Non-Ministerial Departments and States-Owned Entities are not included within the performance report section of the Annual Report and Accounts. Performance analysis of these departments and entities is included within their own annual report and accounts where these are produced.

KEY FINDING 11: It is intended for the 2023 Annual Report and Accounts that the Government of Jersey will remove departmental reporting with a view to maintaining a higher-level analysis of Government objectives.

RECOMMENDATION 5: The Government of Jersey should ensure that, within the 2023 Annual Report and Accounts, departmental performance reporting is taken out and presented within separate departmental performance reports. This should also include links to Non-Ministerial and States-Owned Entities annual reports.

6.4 Performance Reporting – ‘Golden Thread’

52. One particular area within the performance report that is of interest to the Committee is how it provides the final part of the ‘golden thread’ that runs through all Government reporting. This starts with the Common Strategic Priorities into the Government Plan and then through the departmental business plans and quarterly financial and performance updates.
53. The Committee notes that quarterly performance reporting from Government of Jersey departments can be found on the gov.je [website](#). Throughout the year the performance measures are updated, and the Annual Report and Accounts serves as the culmination of these measures through the performance report. It is important to note the accessibility of these measures and how they are linked to the Annual Report and Accounts.
54. The Committee questioned how accessible this was to members of the public in its current form and were provided with the following information from the Chief Statistician in relation to future developments in this regard:

Deputy L.V. Feltham:

... how accessible to the public do you think that online information is and is it presented in a way that the public could understand it?

³⁴ [Public Hearing – Treasurer of the States – 28th November 2022](#)

³⁵ [Public Hearing – Treasurer of the States – 28th November 2022](#)

Chief Statistician:

*I think it is presented in a format that is easier to read than the infographics were, particularly when you have got a time series. What we are looking to do is a piece of work and what my team are looking at is making some of this data available as open data so you can do time series across a number of years, for instance, which you cannot do at the moment because we only present it year by year. Then there is a lot bigger piece of work that is going on which is how we present statistics on the gov.je website altogether, because you have got the indicators, you have got service performance measures and you have got Jersey in figures and some data appears in multiple places. So we have recognised there are improvements we can make to how that data is presented. There is more to it than just the way we present the service performance measures.*³⁶

55. The Committee notes that in order to access this information, a member of the public is required to search for 'quarterly performance reports' after which a webpage provides individual links to the various department's reports. Further analysis of how accessible this is for members of the public will need to be undertaken as, in the limited time it has had to undertake this review, the Committee has been unable to ascertain whether or not this is understood by members of the public who may be interested in tracking government performance.

KEY FINDING 12: Quarterly departmental performance updates are provided on the gov.je website. However, the Public Accounts Committee has been unable to determine at this stage how accessible these are to members of the public who may wish to track government performance over a given period. Work is being undertaken within Government in relation to how it presents statistics more broadly, including priority indicators, and service performance measures, with a view to making open data available which can be tracked across several years.

RECOMMENDATION 6: As part of the Annual Social Survey in 2023, the Government of Jersey should seek to include questions in order to gauge the level of public understanding in relation to how they can access and track government performance through the gov.je website.

56. As stated previously, the Committee has an interest in ensuring the 'golden thread' is maintained throughout all government reporting. This not only ensures a clear line of accountability when looking back on government priorities and whether they have been achieved, but also provides a narrative that can be easily tracked. It was questioned during a public hearing whether that was something that could be expected within the annual report and accounts, specifically in relation to the performance report. The Director General for SPPP provided the following information in response to this point:

Director General, Strategic Policy, Planning and Performance:

I suppose the question is really will we see a golden thread from desired outcome through to service performance measure. No, not always and that is because the outcomes tend to be community outcomes. They are things that we are trying to achieve as a community and Government contributes towards some of those outcomes but is not the sole deliverer of them. Some of the

³⁶ [Public Hearing – Treasurer of the States – 28th November 2022](#)

*service performance measures are for services that contribute to the outcome and some of them are not.*³⁷

57. The Director General went on to explain that, if a specific service was to be examined (in this instance the example was given of the Ambulance Service) then a reader would be able to see how that service was performing but not necessarily in the wider context of, for example, the Future Jersey Framework:

Director General, Strategic Policy, Planning and Performance:

*So if you were to take something like the ambulance service performance data, really important that we report on that for the communities, they know how their ambulance service is performing but that does not necessarily link through to an outcome from the Future Jersey framework, other than in a very broad sense of being a safe and secure place to live. I do not think that Government is quite that straightforward that you can always track from an outcome for the community through to every single individual service performance measure. Obviously some of them do link and some of the service performance measures do follow the golden thread all the way through.*³⁸

58. One comment made by the Chief Executive in relation to the overall presentation of the performance report highlighted the need to ensure that performance reporting in general is more connected to the priorities that are set out in the Government Plan and CSP:

Chief Executive:

*I think, in my view, they need to be more connected and more relevant to the priorities that are set out in the Government Plan and in the C.S.P. (Common Strategic Policy) and there needs to be that golden thread from them to what is being reported. Then of course there are the departmental performance accounts as well, which are quite long, and I think could definitely be shortened and definitely rationalised.*³⁹

59. The Committee notes that the view of the Director General appears to differ from that provided by the Chief Executive, however, it is accepted that in some instances it is not particularly easy to track longer term outcomes in one set of Annual Report and Accounts which in turn is the culmination of a specific Government Plan and set of departmental business plans. The Committee is, however, of the view that more work could be done in order to better demonstrate the 'golden thread' that runs throughout all of these documents within the annual report and accounts.

KEY FINDING 13: It is not always possible to track longer-term outcomes within the performance data contained within the Annual Report and Accounts. More work is required to establish connections between the individual service performance data and the Common Strategic Priorities and Government Plan.

RECOMMENDATION 7: The Chief Executive should ensure that a process is developed whereby, at the end of a States Assembly term of office, government performance data can be examined across the four-year term showing the wider performance following the 'golden thread' from Common Strategic Priority to individual services and indicators.

³⁷ [Public Hearing – Treasurer of the States – 28th November 2022](#)

³⁸ [Public Hearing – Treasurer of the States – 28th November 2022](#)

³⁹ [Quarterly Hearing – Chief Executive – 15th October 2022](#)

6.4 Cross referencing performance information to the financial statements

60. Noting that the performance report should speak directly to the financial statements within the Annual Report and Accounts, the Committee wanted to understand how easy it was for members of the public to cross-reference specific performance with the relevant financial information. This was especially important in light of the Committee's previous findings in relation to the overall accessibility of the report. During a public hearing, the Committee questioned the Treasurer of the States on this aspect of the report and received the following information:

Treasurer of the States:

In answering the previous question, we acknowledged that the linkages need to be improved between the financial reporting and the performance reporting. Again, as Tom has just spoken to, the performance report is really focused heavily upon the individual departments with some overall corporate summary. Then if you were to look at States-owned entities you would go to their separate performance reports where you would likely find a much closer relationship or more linkages through between the performance of that entity and its financial report. The challenge we have currently is that the financial statements cover the entire group, so when we are doing the financial review, we are focusing on the entire group, yet the performance measures are not necessarily linking through as well as they might because we are doing them down to a granular level and a departmental level.⁴⁰

61. The Committee is pleased to note that the cross-referencing of performance information to financial statements is recognised as an area for improvement. It is also noted that the financial elements of the report cover the entire accounting boundary and not just that of the individual departments (noting that the performance report excludes the non-ministerial departments and States Owned Entities who report performance separately) which creates difficulty in cross-referencing the information. This is an area that Government would like to improve.

KEY FINDING 14: There is an acknowledgement by Government that improvements are required in relation to how individuals cross-reference information in the performance report with the financial statements within the Annual Report and Accounts.

6.6 General comments on the performance report

62. In closing, the Committee would make a couple of observations in relation to the performance report section of the Annual Report and Accounts based on its desktop review of the document.

- ◆ This particular area of the report does appear to be too long with information presented in a difficult to understand manner. Consideration should be given to how the departmental reports could be presented separately along with producing better links between the CSP and individual service performance data.
- ◆ In general, the departmental information is what makes it difficult and 'cluttered' and the Committee would suggest that the report needs to be proofed for consistency and to avoid duplication.

⁴⁰ [Public Hearing – Treasurer of the States – 28th November 2022](#)

- ◆ If it is not already done as part of the quality assurance process, the Government should ensure that the report is read and edited by a communications specialist in order to ensure consistency and accessibility in the departmental performance section (if it is to remain within the Annual Report and Accounts going forward).

7. Accountability Report

7.1 Structure of the Accountability Report

63. The Accountability report section of the Annual Report and Accounts provides a number of updates in relation to the overall accountability of the organisation. Specifically, the report covers matters in relation to corporate governance, staffing, political accountability and the independent auditor and C&AG's reports to the Minister for Treasury and Resources and the States Assembly respectively.



64. The report is structured into the following sections which examine the following relevant points:⁴¹

- i. Corporate Governance Report - The Corporate Governance Report explains the composition and organisation of the States of Jersey and its governance structures and how it supports the achievement of the States' objectives. It includes The Directors' Report and the Governance Statement, which includes descriptions of significant governance issues and key risks facing the organisation. The purpose of this report is to demonstrate how the Government has implemented the principles of good corporate governance and to outline how it has reviewed its system of internal controls during 2021.
- ii. Remuneration and Staff Report - This sets out the Remuneration policy for all employees of the States of Jersey which is determined by the States Employment Board (SEB). It also covers the remuneration and expenses accrued by Ministers and Senior Officials within the Government of Jersey.
- iii. Political Accountability Report - 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 2021-2024. 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.
- iv. Independent Auditor's report to the Minister for Treasury and Resources – this section outlines the auditor's opinion of the report and accounts and key audit matters for consideration.
- v. Comptroller and Auditor General's report to the States Assembly – this states that, in accordance with Article 12(1) of the Comptroller and Auditor General (Jersey) Law 2014 that the C&AG has ensured that an audit of the financial statement of the States of Jersey for the year ended 31st December 2021 has

⁴¹ [States Annual Report and Accounts 2021](#)

been completed. It also sets out any matters which the C&AG is required to draw the States' attention to under the same legislation.

65. In order to understand the process by which the accountability report is structured, the Committee requested each Accountable Officer provide copies of the 'Accountable Officer Governance Statement Questionnaire' (hereafter 'the statement') which they are required to complete in order to inform the overall accountability report. The statement includes information relating to accountability, decision-making and scrutiny within the AO's area of responsibility as well as information in respect of the following key principles and associated explanations:

- Planning and Performance – planning and performance management is defined and drives achievement of intended outcomes
- Organisational design, structure and partnership – the organisation's structure serves its operations and intended outcomes
- Ethics and Integrity – ethics and integrity are embedded in values and operation
- People – development of capacity and leadership capability contribute to individual and organisational achievements
- Public Finances – the organisation values and safeguards financial integrity, accountability and strong public finance management
- Communication and engagement – the organisation communicates and engages with all parties in a way that is accessible, open and responsive
- Risk Management, fraud and insurance – the organisation identifies and manages risks to deliver effective accountability and outcomes
- Information Governance – the organisation manages its information responsibly and effectively
- COVID-19 specific statements.

7.2 Risk Management Narrative

66. One area of the accountability report that the Committee agreed to examine closely was in relation to the Corporate Governance Report and the reporting on risks and associated management of those risks. A specific concern raised by the C&AG after her review of the annual report and accounts 2021 was that whilst risks are set out within the report, they are not quantified and are not always linked clearly to strategic objectives.⁴²

67. The Committee questioned this point during a public hearing with the Treasurer of the States and were given the following response:

Mr M. Woodhams

We are not actually quantifying any of the risks, the inherent risk, the controlled effectiveness, the residual risk, so although it lists them that is all it does. Is that something we want to look at, what should we be doing, are we happy with that? How does it help the report if we are not quantifying risk?

Treasurer of the States:

So that would be the 2 areas we would most like to work on, whether we deliver it for 2022 or whether it becomes ultimately something we will deliver in 2023. There are stronger linkages between risk and the objectives that provide the basis of why you set out to try to achieve those things in the first place, as well as quantification. Again, we have met the C. and A.G. and she has been able

⁴² [C&AG Report – Annual Reporting](#)

*to provide us with some good practice of what we might find elsewhere in terms of quantifying but also those linkages through to the objectives.*⁴³

68. The Committee was interested to learn that this was an area which was acknowledged in terms of requiring further improvement. The Treasurer of the States went on to explain that there was an expectation that this section of the report could be taken back to a blank page in terms of quantifying and exemplifying the risks and the linkages through to the activities carried out by Government.⁴⁴ Furthermore, he stated the following in terms of how risks are assessed at present:

*What I would say is that when we are assessing which are the top 5 risks we are largely talking about, in many cases, both inherent and residual risks to the organisation and delivery of its objectives. We have not included here in the top 5 risks the inconsequential ones. The challenge comes when we think about what the top 5 are as opposed to the sixth to tenth.*⁴⁵

69. It is noted that quantifying the risks faced by the organisation and recording the level of that risk would enable the Government to match its risk appetite to its objectives⁴⁶. In response to this point, the Treasurer explained that the internal reporting on risk was significantly stronger than external reporting in terms of the annual report and accounts and that lots of work goes on done internally to identify and manage risk.⁴⁷ Ultimately, it was explained that this did not make it into the Annual Report and Accounts.⁴⁸

70. Returning to the point in relation to linkages between risk and overall Government of Jersey strategy, the Committee questioned whether there is sufficient linkage between these risks as identified and the overall strategy of the States that is outlined in other parts of the report. It also questioned whether the Government understood the risks it has to manage them and the starting point for what should be the governance of the States of Jersey. It was provided with the following response from the Treasurer:

Treasurer of the States:

*Yes, I think while it may not come across that way specifically in the report, the bigger risks, both in the community through the resilience forum and the risks for the organisation that we will go through in the corporate risk management process, the enterprise risk management process, do lead into identifying the priorities for Government and the objectives for departments. There is a very strong link and it starts where the risk is and what are the biggest risks to deal with.*⁴⁹

71. The Chief Statistician also provided the following point in relation to ongoing work in relation to tackling this particular issue:

Chief Statistician:

*We met with the C. and A.G. last week who gave us very helpful, constructive suggestions, ideas from other jurisdictions. I think this is one of the areas that she picked up on so I think we are committed to try to improve it in the future.*⁵⁰

⁴³ [Public Hearing – Treasurer of the States – 28th November 2022](#)

⁴⁴ [Public Hearing – Treasurer of the States – 28th November 2022](#)

⁴⁵ [Public Hearing – Treasurer of the States – 28th November 2022](#)

⁴⁶ [Public Hearing – Treasurer of the States – 28th November 2022](#)

⁴⁷ [Public Hearing – Treasurer of the States – 28th November 2022](#)

⁴⁸ [Public Hearing – Treasurer of the States – 28th November 2022](#)

⁴⁹ [Public Hearing – Treasurer of the States – 28th November 2022](#)

⁵⁰ [Public Hearing – Treasurer of the States – 28th November 2022](#)

72. Whilst the Committee is pleased to see that the Government intends to take steps to improve reporting on risk and risk management, it is clearly an area that needs to be tackled as a matter of urgency within the overall reporting in the annual report and accounts. Further work is required in order to clearly set out and quantify the risks faced by the organisation and demonstrate the linkage from these risks to the organisations aims and objectives.

KEY FINDING 15: The risk reporting within the Annual Report and Accounts does not appear to quantify the risks faced by the organisation or, in some cases, clearly link them to strategic objectives of the States of Jersey. There is an acceptance from the Government of Jersey that further work is required in order to strengthen the link and reporting between risk management and the strategic objectives of the Government of Jersey.

RECOMMENDATION 8: The Treasurer of the States should ensure that, by the presentation of the 2023 Annual Report and Accounts, the report contains clear information quantifying the risks faced by the Government of Jersey and detailing the link between risk and the overall objectives of the organisation.

8. Financial Reporting

73. It is accepted that there is a standard form for the presentation of financial statements within an annual report and accounts document and to this extent, the Committee is satisfied with the reporting and formation of the accounts.

74. The current Committee membership also recognises the opinion of its predecessors that – with work still to be done –



improvements have been sought in financial management, reporting and the refining of year end accounts and that this work has, to date, taken place during an unsettled period for Government which saw two chief executives and one interim chief executive signing off the accounts produced by the Treasury team.⁵¹

75. It is also noted that the Annual Report and Accounts have received an unqualified and clean audit opinion from Mazars, the appointed independent external auditors, in relation to the regularity of the accounts and the assurance of the financial statement.
76. In terms of ownership, the Treasurer of the States confirmed that the financial statements are his responsibility under the Public Finances (Jersey) Law. The statements contain financial reporting which is both year on year and compares out-turn against approvals.⁵²
77. The Treasurer further outlined that over the past 3 to 4 years the Treasury team had focused improvement on the quality and assurance of the supporting information to the figures in the accounts which has allowed for the financial statements to be prepared in a shorter timescale.⁵³ It is acknowledged that the view of the Treasurer (as expressed on 7th April 2022) is that any further reduction to this timescale could compromise the accuracy.⁵⁴
78. The Treasurer also provided his view that the overall the message which could be drawn from the Annual Report and Accounts for 2021 was a healthier one than had been feared at the start of the COVID period.

“So income held up above or at forecast. The balance sheet was in good shape and we had good investment returns in 2020, well contrary to the expectations you might have had the start of 2020, such that we did not need to borrow as much money as we previously said we would need to fund the costs of COVID in particular. Overall I would say fairly healthy finances at the end of the year for 2021 considering we had been through 20 months of COVID at that point.”

8.1 States Owned Entities and accounting boundaries

79. The Committee – like its predecessors, the C&AG and colleagues on Scrutiny Panels – continues to have queries about the relationship between the States of Jersey and arms-length organisations and subsidiaries, particularly in respect of the financing and financial reporting of those entities.
80. It is noted that the view of the external auditors (Mazars) is that there is a continued need to discuss auditing process with key stakeholders, which included the auditing of States of Jersey subsidiaries (Andium Homes, Ports of Jersey and the States of Jersey Development Company) to feed their information into the wider financial statements.
81. The Committee noted the comments made by the Treasurer of the States at its recent Public Hearing, both in terms of the current situation and the challenges posed.

⁵¹ [States of Jersey Annual Report and Accounts \(R.39/2022\) - Comments](#)

⁵² [Transcript – Public Hearing with the Treasurer of the States and the Director General, Strategic Policy, Planning and Performance – p3](#)

⁵³ [Transcript – Public Hearing with the Treasurer of the States and the Director General, Strategic Policy, Planning and Performance – p5](#)

⁵⁴ [States of Jersey Annual Report and Accounts \(R.39/2022\) - Comments](#)

“The challenge we have currently is that the financial statements cover the entire group, so when we are doing the financial review we are focusing on the entire group, yet the performance measures are not necessarily linking through as well as they might because we are doing them down to a granular level and a departmental level.”⁵⁵

82. It was also noted and welcomed that the Treasury have made a commitment to the production of fully consolidated accounts, which include those of States-Owned Entities, by 2024.⁵⁶ It is the Committee’s understanding from the information provided that the Public Hearing on 28th November that this work had been delayed as a result of the pandemic and was now reliant, at least partially, on the implementation of the Integrated Technology Solution due to be implemented at the end of 2022.

83. It is the Committee’s intention to maintain a watching brief on the preparations being made to achieve this consolidation.

KEY FINDING 16: There is a commitment to the production of fully consolidated accounts by 2024, however, the production of fully consolidated accounts is dependent on the successful implementation of the Integrated Technology Solution.

8.2 Expenditure analysis

84. During the Public Hearing, the Committee expressed its interest in better understanding the methods used by Government to analyse expenditure.

85. The Committee sought to clarify the use of the term ‘rebalancing’ as used throughout the 2021 accounts. It was explained that the term was felt to be a better description of what had previously been known as the efficiencies programme as that captured other ways of reducing expenditure.⁵⁷

86. While acknowledging that the reporting and links between the statements and performance reporting continues to evolve, the Committee would take the opportunity to signal its intention to seek a clear correlation between approval of spend and expenditure to ensure transparency and clarity for States Members and the public. The Committee does however accept the opinion of the Treasurer that this is currently provided in table form.⁵⁸

“We do think that we do need to improve the linkages through from financial reporting into performance and that is one of the challenges we have had. We have had quite a growth in recent years, some of those include the period of 2020-2021, where we have been able to produce much more in the way of performance data and performance analysis. So the next step has to be to try to combine the 2 and to make the links across better and that relates not only to the links between financials and objectives and performance but also linkages through to risks and objectives.”

⁵⁵ [Transcript – Public Hearing with the Treasurer of the States and the Director General, Strategic Policy, Planning and Performance – p18](#)

⁵⁶ [Transcript – Public Hearing with the Treasurer of the States and the Director General, Strategic Policy, Planning and Performance – p29](#)

⁵⁷ [Transcript – Public Hearing with the Treasurer of the States and the Director General, Strategic Policy, Planning and Performance – p12](#)

⁵⁸ [Transcript – Public Hearing with the Treasurer of the States and the Director General, Strategic Policy, Planning and Performance – p28](#)

separately published documents.⁶¹ The Committee would strongly urge this course of action and has already recommended this be undertaken in its seventh Recommendation of this report.

9.1 Areas for Inclusion in Future Reports

91. It was important to establish areas that will be included in future reports and the Committee questioned the Treasurer of the States on this matter at a Public Hearing. The following overview was given by the Treasurer in relation to improvements for the 2022 annual report and accounts:

Treasurer of the States:

I think we have covered some of that in previous answers but firstly what we are looking to do is avoid duplication, maybe focus a bit more on the story and, if we can, some of the linkages through financial reporting through to that story in terms of performance. It is fair to say COVID should not feature as heavily in this year's annual report and accounts but we still have few weeks left. In terms of the financial reporting, we spoke earlier about those wanting to put a story around the outturn against approvals because at the moment it is a series of tables, which if you have the inside knowledge you knew where to look and you knew what each of the columns mean and it pleases the auditors and feeds into the regularity opinion. That is there. Focusing on what we might be able to put elsewhere, acknowledging your point about accessibility just using links through to other documents⁶²

92. One key point in relation to overall performance measurement was raised by the Treasurer as follows:

I would say that going forward the biggest challenge we have for this document comes from the breadth of the organisation and the number of things it does, which leads to a huge volume of data and information within the report, which makes sometimes getting to those stories more difficult to achieve. We think it would benefit going forward, probably not this current year, more linkages through to more in-depth detail and the report focusing at a higher level in terms of the key performance data and key objectives.⁶³

93. Furthermore, the Treasurer noted that there was also scope for change within the financial review section of the report:

We will be interested to hear more about how we can distil further the financial review but we think we are focusing in the right place on the financial review except that we think we need to do more explanation of spend against budget.⁶⁴

94. The Committee noted the intention to make these improvements to the various sections of the report and will continue to hold Government to account for delivery of these changes within future reviews of the Annual Report and Accounts.

KEY FINDING 17: There is an acknowledgement that one area that could be improved upon for future reports, most likely from 2023, is that better linkages to more in-depth detail are

⁶¹ [Public Hearing – Treasurer of the States – 28th November 2022](#)

⁶² [Public Hearing – Treasurer of the States – 28th November 2022](#)

⁶³ [Public Hearing – Treasurer of the States – 28th November 2022](#)

⁶⁴ [Public Hearing – Treasurer of the States – 28th November 2022](#)

required within the annual report and accounts, with the report itself focusing at a higher-level in terms of key performance data and whether key objectives have been achieved or not. It is also acknowledged that future iterations of the annual report and account will require more explanation of spend against budget within the financial review of Government expenditure.

95. Previously in this report, the Committee has examined ways in which the Government could make the iterations future more understandable. As such this question was followed up during the Public Hearing with the Treasurer of the States and the Director of Delivery and Improvements. The latter explained how a more immediate change (rather than waiting until 2023) to the length of the front end of the report would be considered:

Director of Delivery and Improvement, Strategic Policy, Planning and Performance:

Colleagues have touched on a number of the changes that we recognise from feedback. For example, that focus on moving towards integrated departmental reports from 2023 onwards, but more immediately that desire to shorten particularly the front end of the report and to reintroduce the infographics that seem to be very effective communication devices from previous years, particularly in that summary so that we can move the departmental reports with some more of the detail. We will really focus on that top end particularly this year as well as taking advice and thoughts on the other sections.⁶⁵

96. The Committee is pleased to see a commitment to reducing the length of the front end of the report and it would certainly encourage the Government to do this in order to make the report more accessible. However, in line with this point it would reiterate its previous stance that, whilst it may be clear to officials who work within the organisation what is being put across within the report, care needs to be taken in order to ensure that what is produced is understandable by the key audience.
97. It is noted that Ministerial Plans have been introduced within this term of the States Assembly and, as such, these will play an important role in maintaining the 'golden thread' from CSP to departmental objectives. It was explained by the Director of Delivery and Improvement that the introduction of these plans will help to simplify some of the complex elements of the report as the Ministerial plans will align to the departmental operational plans which contain the detail of how the Ministerial objectives will be achieved.⁶⁶ It is noted that planning for the 2023 cycle and beyond is commencing, however, the detail of how this will be done will need to be confirmed.⁶⁷

KEY FINDING 18: The introduction of Ministerial Plans within the current term of the States Assembly will feed into the reporting from 2023 onwards, however, the detail of how this will be done is yet to be confirmed. It is the view of officials that this will simplify the reporting process and create greater links between Ministerial priorities and departmental objectives and reporting.

98. It is important to note that 2022 was an election year and, therefore, two different Council of Ministers will have been in place during that period. It is also worth noting that each Council had different priorities shaped by their respective CSP's. The

⁶⁵ [Public Hearing – Treasurer of the States – 28th November 2022](#)

⁶⁶ [Public Hearing – Treasurer of the States – 28th November 2022](#)

⁶⁷ [Public Hearing – Treasurer of the States – 28th November 2022](#)

Committee was interested to learn how that change of priority would be reported upon. The Committee questioned officials on whether they saw any changes arising in the 2022 report as a result:

Treasurer of the States:

I would expect them to come through more fully in the 2023 report, which is somewhat stuck there, is it not? The reason I would say that is because, of course, the C.S.P. has just been agreed and the Government Plan has been agreed. I have not discussed this with Ministers at this point but I expect some of the response to the cost of living being something that they would want to address in this year's Government Plan as well as items arising from the 100-day Plan, because that does therefore give us some purpose on something that relates to the new Government as opposed to the previous Government.⁶⁸

99. Furthermore, the Director General for SPPP gave the following view in relation to the weighting of reporting in the 2022 annual report and accounts:

Director General, Strategic Policy, Planning and Performance:

In terms of the public service performance, obviously we will be seeking to report on how the public service has performed under both of the elected Governments, because obviously that is a continuum for the public service. For the reporting against the Government's strategic priorities we would expect that to lean more towards the new/current Government and the work they have started in 2022, which then we will see a flow through into 2023 and 2024 and so it will carry the logic through into subsequent years' reporting.⁶⁹

100. The Chief Statistician also noted that departmental business plans for 2022 will be the starting point for reporting and it the new CSP and Chief Minister's 100-day plan would also need to be reflected in the report as well.⁷⁰

KEY FINDING 19: The 2022 Annual Report and Accounts will include reporting on two different sets of strategic priorities due to the General Election. It is intended that the report will lean more towards the work of the new and current Government in order for the performance measures to flow through to 2023 until the end of the current term of office.

9.2 General comments on areas for future consideration

101. Overall, the Committee notes that a lot of the changes to future annual report and accounts will not be in place within the 2022 iteration. This is understood in relation to some aspects of the report (e.g. the lack of Ministerial Plans prior to the election and the need to report on the previous States Assembly), however, the Committee would raise its disappointment at the length of time it will take to see these changes come to fruition. The 2023 Annual Report and Accounts will not be presented until at least April 2024 and changes within the 2022 annual report and accounts may be simply limited to changes to the front end of the performance report in order to shorten it.

⁶⁸ [Public Hearing – Treasurer of the States – 28th November 2022](#)

⁶⁹ [Public Hearing – Treasurer of the States – 28th November 2022](#)

⁷⁰ [Public Hearing – Treasurer of the States – 28th November 2022](#)

10. Conclusion

In conclusion, the Committee has noted a number of key themes arising from its review which it hopes will be addressed in future iterations of the Annual Report and Accounts.

Accessibility and understandability are vitally important for the report and work is required in order to strengthen these areas for key stakeholders. The Committee has made a number of recommendations in relation to these points including:

- i. The 2022 Annual Report and Accounts should include an executive summary which outlines the key messages and overall picture of Government finances and performance over the year,
- ii. In future election years, incoming States Members and the new Council of Ministers are provided with briefings in order to bring them 'up to speed' with the position of the organisation from the previous year.
- iii. Feedback should be routinely sought from key stakeholders of the report to gauge how it is perceived and whether it is understandable.

One area of the report that the Committee feels needs further attention is the performance report section. The 2021 Annual Report and Accounts ran to over 400 pages, half of which were taken up by departmental performance reporting. It is the view of the Committee that this makes it difficult for readers to cross-reference performance to financial information and also difficult to assess the overall performance of Government. As such it has made recommendations as follows:

- i. From 2023, the departmental performance reports should be published separately with links provided in the document for readers who may wish to find further detail on departmental performance.
- ii. The length of the performance report should be reduced with a focus on reducing duplication. Use of infographics alongside succinct summaries of how key performance indicators have been met should be utilised to assist with this.
- iii. The Government should seek to understand the public's view on the report and its understandability. This could be achieved through the annual social survey in 2023 and beyond.
- iv. Further clarity is required within to demonstrate how the Common Strategic Priorities (CSP) are being met. The Committee is particularly keen to see an assessment at the end of a States Assembly term as to whether the CSP have been met, with clear performance data provided to evidence this.

Finally, the Committee is also concerned about the lack of quantification of risk within the Annual Report and Accounts. Whilst it notes that significant internal reporting is done in relation to risk, the Committee would like to see greater quantification of risk and further detail of the links between the risks faced by the organisation and how these feed into organisation-wide and departmental objectives.

The Committee would like to thank the Accountable Officers for providing it with information to assist in its review and it would also like to place on record its thanks to the Treasurer of the States and the Director General of Strategic Policy, Planning and Performance for their attendance at the Public Hearing on 28th November 2022.

11. Appendix One

11.1 Terms of Reference

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

1. To examine the content, reported performance, transparency and timeliness of the States Annual Report and Accounts 2021
2. To consider whether the Performance Report contained within the Annual Report and Accounts 2021 present clearly the Government's aims, activities, functions and performance.
3. To examine the contents of the Accountability Report contained within the Annual Report and Accounts 2021 including reported risks and mitigations as well as remuneration reporting (including termination payments).

4. To determine the clarity of the Government's (and its officers) explanations for how funding has been used to achieve objectives.
5. To determine whether the Annual Reports and Accounts incorporate the recommendations of the previous PAC Report and recommendations of the External Auditors of the States of Jersey.

11.2 Committee Membership

The Public Accounts Committee is comprised of the following Members:



Deputy Lyndsay Feltham
Chair



Deputy Max Andrews
Vice-Chair



Deputy Tom Coles



Connétable Richard Honeycombe



Graeme Phipps
Lay Member



Matthew Woodhams
Lay Member



Philip Taylor
Lay Member

11.3 Public Hearings

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

Witness	Date
Richard Bell, Treasurer of the States	
Tom Walker, Director General, Strategic Policy, Planning and Performance	
Dr. Megan Matias, Director of Delivery and Improvement (SPPP)	28 th November 2022
Ian Cope, Chief Statistician and Director of Statistics and Analytics	
Peter Styles, Head of Group Reporting, Treasury and Exchequer	

11.4 Review Costs

The total external costs of this review totalled £143. This was broken down as follows:

- Public Hearings (transcription services) - £143

