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Large numbers of agreed recommendations from the Comptroller and Auditor General are significantly overdue for implementation

Comptroller and Auditor General issues latest report

Comptroller and Auditor General (C&AG), Lynn Pamment, has today, 22 December 2021, published a report on ***Tracking Comptroller and Auditor General Recommendations***.

The report focusses on the arrangements established to manage, monitor and report on implementation of agreed C&AG and Public Accounts Committee (PAC) recommendations through the recommendation Tracker implemented by the States of Jersey.

Lynn Pamment found that the States of Jersey are ahead of many other jurisdictions in implementing arrangements to track C&AG and PAC recommendations. Implementation of the Tracker by the Government is good practice.

The C&AG noted that the enhanced focus and challenge of the Tracker by the PAC in 2021 has improved scrutiny of recommendation status and challenged the assurance being provided over the closure process. However the number of 'open' (yet to be implemented) recommendations has remained roughly the same during 2021 at around 250. This is due to new recommendations being made at the same time as older recommendations are being implemented.

The C&AG found that although senior management and the Financial Governance team in the Treasury and Exchequer Department have made good progress in promoting active ownership and update of the Tracker by departments, there remains a significant number of 'open' recommendations as well as a significant number of overdue recommendations (not implemented within target dates for implementation). There is a need for some focussed work to be undertaken to reduce the number of longstanding and overdue recommendations. Recommendation owners should be held to account where reporting is not being updated and where timely progress is not being made in implementation of agreed recommendations.

The C&AG also noted that there is scope to introduce further analysis and enhanced reporting to support challenge as to the timely and effective implementation of recommendations.

Lynn Pamment said:

“The States of Jersey are ahead of many other jurisdictions in implementing arrangements to track C&AG and PAC recommendations. Good progress has been made in identifying the recommendations that have not yet been implemented and the reasons why.

There remains however a large number of agreed recommendations that have not been implemented, many of which are significantly overdue. There needs to be a continued focus on timely implementation with the aim of reducing the number of ‘open’ and overdue recommendations.

Ultimately, the focus should not just be on the Tracker and associated quantitative reporting, but rather about ensuring an appropriate organisational culture that encourages, and ultimately ensures, more timely, effective and appropriate implementation of recommendations. This will help ensure improved governance, value for money and service delivery.”

The report *Tracking Comptroller and Auditor General Recommendations* can be found at: <https://www.jerseyauditoffice.je>

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Notes to Editors:

- The Office of Comptroller and Auditor General (‘C&AG’) was established in 2005 and operates under the Comptroller and Auditor General (Jersey) Law 2014
- The remit of the C&AG includes the audit of financial statements, corporate governance, internal control and wider consideration of public funds, often expressed as ‘value for money’
- The 2021 Audit Plan can be found at: www.jerseyauditoffice.je
- Lynn Pamment took up the Office of C&AG on 1 January 2020 for a fixed term of seven years. Following the introduction of the Comptroller and Auditor General (Jersey) Law 2014 the term of office is fixed at seven years and is non-renewable.
- The Office of Comptroller and Auditor General is known as the ‘Jersey Audit Office’.
- Contact details are: de Carteret House, 7 Castle Street, St Helier, Jersey JE2 3BT / T:716800 / E: enquiries@jerseyauditoffice.je

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- Press releases will be published by the Jersey Audit Office to accompany the publication of each report

- Embargo times, where set, will be at 0001 hours on the day of publication - for press releases, reports and all other information pertaining to the publication date
- Other press releases/ statements may be made on an occasional basis and not necessarily dependent upon the publication of a report. They will be subject to the same embargoes where set
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- The C&AG is prepared, on an occasional basis, to provide articles for publication in the local media, following a specific request and consideration of the relevant topic
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