

Monday 16 October 2023

# Year-on-year improvements in the annual reports of States controlled and States established entities

## Comptroller and Auditor General issues latest report

Comptroller and Auditor General (C&AG), Lynn Pamment, has today, 16 October 2023 published a report on **Annual Reporting** together with an updated **Good Practice Guide**.

In each year since 2020 the C&AG has published a report on *Annual Reporting* accompanied in each year by a *Good Practice Guide*. Consistent with previous years, the C&AG has reviewed the 2022 annual reports and, where available publicly, the annual accounts produced by the States of Jersey and by Jersey entities that are either identified by the States of Jersey in their annual report as controlled by the States; or established by the States Assembly and required to prepare either an annual report or accounts. For this latest report the C&AG has reviewed 38 annual reports for 2022 that were published by 31 July 2023 and considered the content of these against a set of minimum and good practice criteria.

Lynn Pamment found improvements for 65% of 2022 annual reports she reviewed. As a result, in overall terms:

- 76% of 2022 annual reports now have good or fair content compared to best practice (66% for 2021); and
- 82% of 2022 annual reports are good or fair compared to best practice principles (79% for 2021).

The C&AG noted that the States of Jersey are making progress in implementing the wider recommendations from her 2022 report. However further work is still required to set out minimum annual reporting requirements for States controlled and States established entities and to implement sustainability reporting.

The C&AG found that performance reports are generally stronger than accountability reports within annual reports. The key area for improvement in accountability reports concerns staffing issues, particularly remuneration of board members and of senior staff at smaller entities.

There has been little change in the timeliness of the publication of annual reports. Where reporting deadlines are set, 77% of entities met their deadline (75% for 2021 reports).

The C&AG noted improvements in the States of Jersey Annual Report but considers that there are opportunities to enhance further the public financial reporting by Government of Jersey departments.

**Lynn Pamment said:**

“I am pleased to see year-on-year improvements in the annual reports of States controlled and States established entities that I have reviewed. I encourage these entities to consider how to address the matters raised in this report and to use my updated *Good Practice Guide* to make further improvements.

“I am also pleased to see progress made by the States of Jersey in improving their own annual report and in implementing some of my wider recommendations from my 2022 report. I will continue to monitor the progress being made to address these recommendations.”

The report *Annual Reporting* and the *Good Practice Guide* can be found at:  
<https://www.jerseyauditoffice.je>

**ENDS**

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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 2023 Audit Plan can be found at: [www.jerseyauditoffice.je](http://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](mailto: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

- With any report issued, the opportunity is available for members of the press to request factual clarification, by email, of points contained therein
- Any comments made additional to any reports, will be included within any press release(s) as issued by the Jersey Audit Office, in the form of a quotation by the C&AG. These comments will be available for publication; but there will not be any supplementary live or pre-recorded interviews offered or undertaken by either Lynn Pamment or the affiliates of the Jersey Audit Office
- 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
- All public information, including press releases and reports, are accessible on the Jersey Audit Office website at [www.jerseyauditoffice.je](http://www.jerseyauditoffice.je)