

Tuesday 20 February 2024

# The Comptroller and Auditor General summarises her 2023 Findings and comments on the implementation of her recommendations

## The Comptroller and Auditor General issues her Annual Report of Findings 2023

Comptroller and Auditor General (C&AG), Lynn Pamment, has today, 20 February 2024, published her **Annual Report of Findings 2023**.

The Annual Report of Findings 2023 summarises and analyses the recommendations made by the C&AG during 2023. It also provides a commentary on the C&AG recommendations that have been made since 2014 but have not yet been implemented fully by the States of Jersey.

The C&AG notes that unqualified audit opinions were issued during 2023 on the 2022 financial statements for all entities to which she appoints auditors.

In total, the eight C&AG reports and the Mid-Term Reflections 'Thinkpiece' issued in 2023 identified 95 recommendations, 14 areas where the C&AG considered that work planned by the States of Jersey should be prioritised and eight further areas for consideration. The Government has accepted 93 of the 95 recommendations made.

Most of the recommendations made by the C&AG in 2023 relate to opportunities to improve value for money and governance and accountability. For both 2022 and 2023, the biggest category of recommendations focussed on seeing change through to deliver improved outcomes and in particular to deliver public benefit.

The C&AG notes that the number of 'open' recommendations recorded by Government in its C&AG Recommendations Tracker has reduced significantly:

- as at 1 January 2022, the tracker recorded 225 open recommendations
- as at 1 January 2023, there were 199 open recommendations; and
- as at 31 December 2023, there were 103 open recommendations

Most of the open recommendations on the Tracker at 31 December 2023 relate to opportunities to improve value for money and governance and accountability. The C&AG's view is that the Government continues to make slow progress in some areas with open recommendations dating back over a number of years and implementation dates routinely put back, on average by two years.

**Lynn Pamment said:**

"C&AG recommendations are made to improve governance and accountability, value for money, financial management and internal control. While I acknowledge the limitations on officer capacity and the need to prioritise, recommendations that remain open represent opportunities for improvement that are not being realised. This is also true for recommendations that are accepted but not implemented and are closed without due consideration of the risk associated with non-implementation.

I acknowledge that the process through which recommendations are tracked can be cumbersome and that, in some instances, implementation can take more than one year. I will work with officers during 2024 to consider options for reducing the complexity in the process and improving the timeliness of completing recommendations and securing improvement in the services provided by States of Jersey to Islanders."

The *Annual Report of Findings 2023* 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 2024 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)