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Jersey Audit Office Awards for Transparency and Excellence in Annual Reporting

The Jersey Audit Office (JAO) has recognised seven entities for their commitment to Transparency and Excellence in Annual Reporting.

Awards have been made as part of the 20th anniversary of the Office of Comptroller and Auditor General (C&AG) for Jersey. The C&AG has also published her updated **Annual Reporting Good Practice Guide** designed to support organisations in developing their public annual reporting.

Every year since 2020 the JAO has reviewed the annual reports of around 40 States owned and States established entities against best practice criteria it has established and developed. This year the JAO reviewed the 2024 annual reports of 43 entities. Exhibit 1 summarises the areas considered as part of the review.

Exhibit 1: Criteria for best practice annual reports

Single Annual Report		
 Transparent		 Accessible
Performance Report  Purpose, strategic objectives and delivery model  Performance analysis  Performance context  Financial performance  Risk  Operating model  Environmental, social and governance reporting	Accountability Report  Corporate governance arrangements  Accountability  Remuneration  Staff	Financial Statements  Prepared under a suitable framework  Suitably assured

Source: Jersey Audit Office

Back in 2020 the C&AG found that, of the 40 annual reports she considered from 2019, just six were considered to be 'fair' with none judged as 'good' and the remainder judged as 'poor' or 'very poor'. In each year since the C&AG has seen improvements with more and more entities taking on board her recommended practices. This year, 28 out of the 43 annual reports reviewed from 2024 were judged to be 'good' or 'fair' against criteria updated to emphasise the importance of holistic reporting including sustainability reporting.

Awards have been issued in eight categories:

- Most Improved Annual Report
 - Winner: Jersey Care Commission
 - Runners up: Jersey Competition Regulatory Authority, JT
- Most Accessible & Engaging Annual Report
 - Winner: Jersey Competition Regulatory Authority
 - Runners up: Jersey Electricity, JT
- Best Remuneration & Staff Reporting (Small/Medium Entities)
 - Winner: Jersey Development Company
 - Runners up: Digital Jersey, Jersey Office of the Information Commissioner
- Best Remuneration & Staff Reporting (Large Entities)
 - Winner: States of Jersey
 - Runners up: Jersey Electricity, Ports of Jersey
- Best Sustainability Reporting
 - Winner: JT
 - Runners up: Jersey Development Company, Jersey Electricity, Ports of Jersey, Jersey Water
- Going Above & Beyond in Annual Reporting
 - Winner: Jersey Advisory and Conciliation Service
 - Runner up: Jersey Resolution Authority
- Best Annual Report (Small/Medium)
 - Winner: Jersey Development Company
 - Runners up: Jersey Care Commission, Jersey Competition Regulatory Authority

- Best Annual Report (Large)
 - Winner: Jersey Water
 - Runners up: JT, States of Jersey

Lynn Pamment CBE said:

“First and foremost, transparency in annual reporting is essential for building and maintaining public trust. Each year, the entities we have reviewed are entrusted with significant sums of money from Islanders whether that be through taxation, government grants and contracts or charging citizens for the delivery of vital services. When entities report in a fair, balanced and understandable way on their finances, activities, and outcomes, they demonstrate respect for the people they serve and foster a culture of trust. Islanders are more likely to have confidence in entities that are forthcoming about their successes, challenges, and use of resources.

“When annual reports are accessible and understandable, Islanders are empowered to ask questions, provide feedback, and are better placed to contribute to shaping future priorities.

“Transparency in annual reporting is not a bureaucratic exercise. It is a vital practice that underpins public trust, accountability, efficiency, compliance, and engagement. It is the means by which the States of Jersey, States controlled entities and States established entities demonstrate their commitment to and success in serving the public interest.”

*The **Annual Reporting Good Practice Guide** 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 2025 to 2028 Audit Plan can be found at: www.jerseyauditoffice.je
- Lynn Pamment CBE took up the role of Comptroller and Auditor General (C&AG) for Jersey from 1 January 2020. 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’.

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Comptroller and Auditor General's Policy regarding issue of reports and contact with the media:

- 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