

# **Annual Report of Findings 2025**

27 March 2026

The purpose of the Comptroller and Auditor General (C&AG), fulfilled through the Jersey Audit Office (JAO), is to provide independent assurance to the people of Jersey on the extent to which public money is spent economically, efficiently and effectively and on whether the controls and governance arrangements in place within public bodies demonstrate value for money. The C&AG's remit includes the audit of financial statements and wider consideration of public funds, including internal financial control, value for money and corporate governance.

This plan can be found on the Jersey Audit Office website at <https://www.jerseyauditoffice.je/>

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**Annual Report of Findings by the Comptroller and Auditor General:  
27 March 2026**

**This report has been prepared in accordance with the Comptroller and Auditor General (Jersey) Law 2014**

# Contents

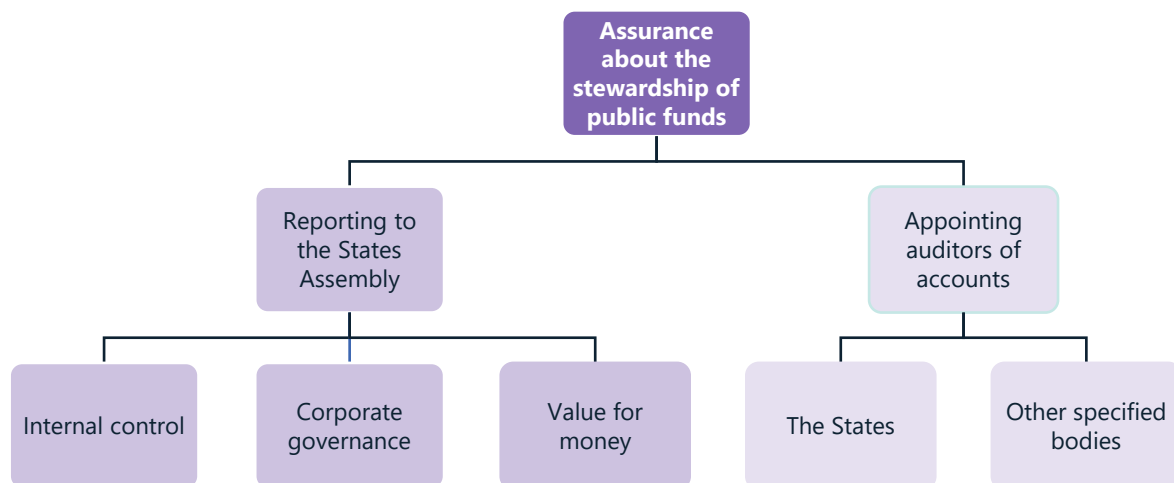
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# Summary

## Background

1. The C&AG's responsibilities are to provide independent, robust assurance about the stewardship of public funds by:
  - reporting to the States Assembly on the effectiveness of internal control, general corporate governance arrangements and economy, efficiency and effectiveness ('value for money'); and
  - appointing auditors of the accounts of the States (including the Social Security Fund, the Social Security (Reserve) Fund, the Health Insurance Fund and the Long-Term Care Fund) and certain other specified entities.
2. The C&AG's responsibilities are exercised through the JAO and are summarised in Exhibit 1.

### Exhibit 1: Responsibilities of the C&AG



3. Audit is not a substitute for the responsibilities of those providing public services. It is for them to ensure that public business is conducted in accordance with the law and proper standards, that public money is safeguarded, that public funds are properly accounted for and that economy, efficiency and effectiveness are secured.

4. This report summarises my 2025 findings and recommendations as well as the status at 31 December 2025 of C&AG recommendations that have been accepted by the Government but not yet implemented.

## Key findings

5. Unqualified audit opinions were issued on the 2024 financial statements for all entities to whom I appoint auditors. This included the States of Jersey. I issued my certificate on the States of Jersey Group 2024 Annual Report and Accounts on 30 April 2025.
6. In total, the six reports I issued in 2025 identified 74 new recommendations (eight reports issued in 2024 identified 77 recommendations). In 2025 I noted 14 areas of work planned by the States that I considered should be prioritised (19 areas of work in 2024) and 14 areas for consideration by the States (18 areas for consideration in 2024).
7. The Government agreed or partly agreed 69 of my 74 2025 recommendations (68 of 77 recommendations in 2024). Five recommendations were rejected (nine recommendations in 2024). A total of 26 action plans were put in place to implement the agreed and partly agreed recommendations, with planned implementation dates ranging from December 2025 to September 2026.
8. At 31 December 2024 the Government identified 95 recommendations that had not been implemented at that time, with 66 action plans in place to deliver these recommendations. During 2025, the 69 agreed or partly agreed recommendations were added to the Government's monitoring system. A total of 66 recommendations were recorded as closed during the year. This includes 12 recommendations from my 2025 reports where the Government categorised its response as 'agreed in principle' but noted that no further or additional action was required.
9. As part of my 2025 programme of work, I followed up on the implementation of recommendations and actions which together encompassed 129 specific recommendations. I have concluded that the Government continues to tend

to mark recommendations as closed before actions have been fully implemented.

10. Most of the recommendations closed in 2025 were closed later than the original target date. The mean average for closure was 1.7 years after the date of publication of my report with the median being one year after the date of publication of my report. While 48% of the open recommendations relate to 2025 reports, open recommendations yet to be implemented also date back as far as a C&AG report published in 2014.
11. That said, I have identified some examples in this report where Government has successfully implemented previous recommendations with improvements made to financial management and internal control, governance and value for money.
12. At 31 December 2025 when aligned to my areas of responsibility, of the 98 open recommendations, 31% relate to corporate governance arrangements (29% at 31 December 2024), 33% relate to internal control (33% at 31 December 2024), 8% relate to financial management (11% at 31 December 2024) and 29% relate to value for money (27% at 31 December 2024).
13. Key areas for improvement yet to be actioned include:
  - strategy development and implementation for technology, education services and Health and Care Jersey (HCJ) workforce
  - project and programme management disciplines
  - arrangements for critical infrastructure resilience
  - commissioning arrangements
  - estates management
  - financial management within HCJ
  - staff policies and procedures; and
  - oversight and decision making arrangements.

## Conclusion

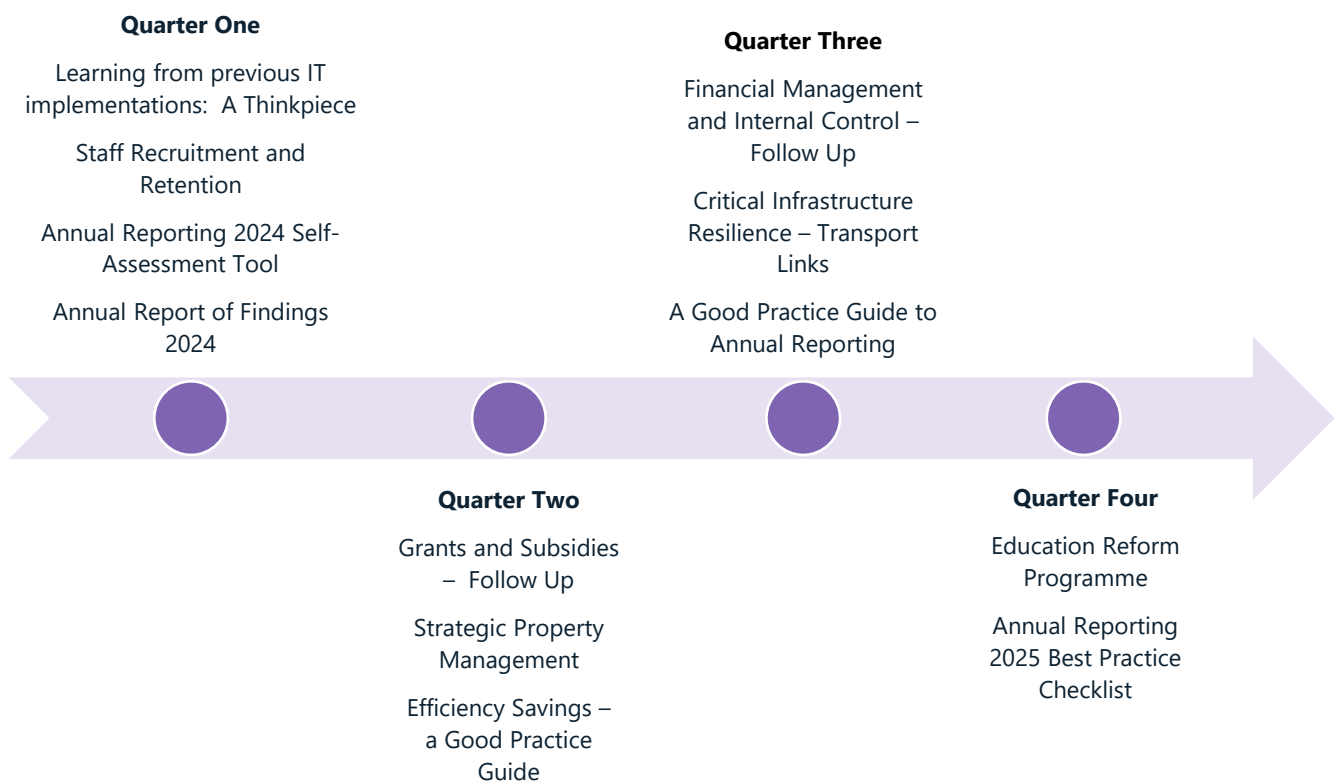
14. C&AG recommendations are made to improve corporate governance, value for money, financial management and internal control. When recommendations are implemented, benefits are delivered and risks are reduced.
15. I am encouraged that Government documents and tracks its implementation of my recommendations. There is scope to ensure that action is taken on a more timely basis to implement the recommendations in full and to deliver the associated benefits.

# Work undertaken in 2025

## 2025 publications

16. I have issued six reports, one Thinkpiece, two Good Practice Guides, two Self-Assessment Tools and an Annual Report of Findings during 2025, as shown in Exhibit 2 and Appendix Two.

### Exhibit 2: C&AG publications 2025



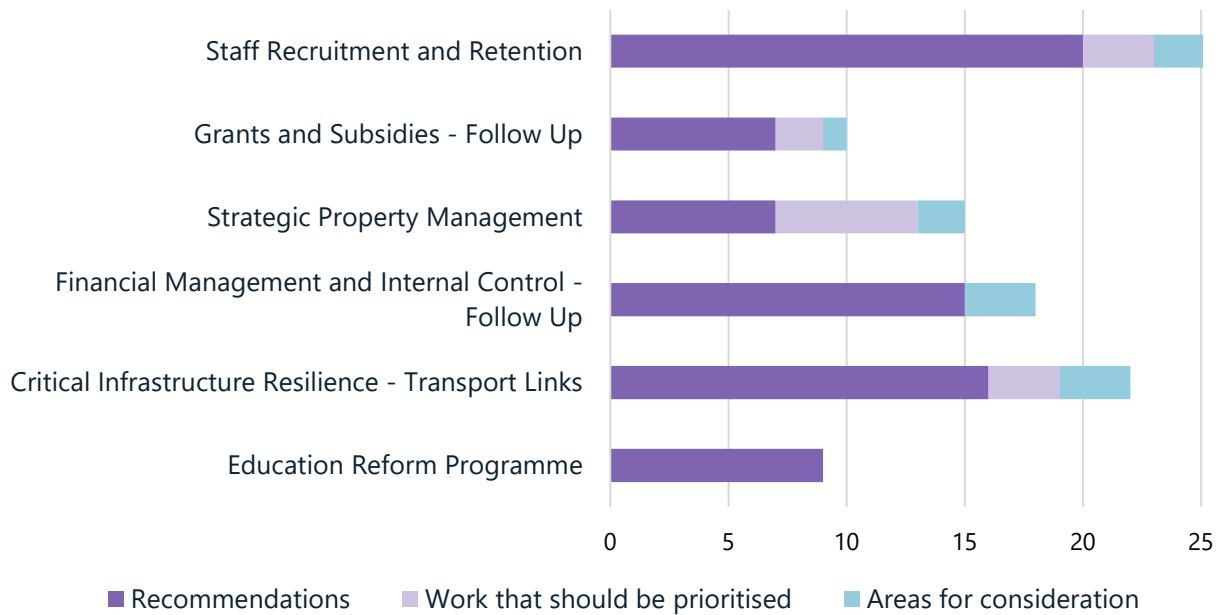
17. In addition, I published the Jersey Audit Office Annual Report and Accounts for 2024 in May 2025, alongside an Audit Quality Transparency Report.

## Recommendations made in 2025

18. The reports I issued in 2025 identified 74 recommendations, 14 areas of work planned that should be prioritised and 14 areas for consideration (Exhibit 3).

In addition, my February 2025 Thinkpiece highlighted 40 'lessons learned' relating to IT implementations.

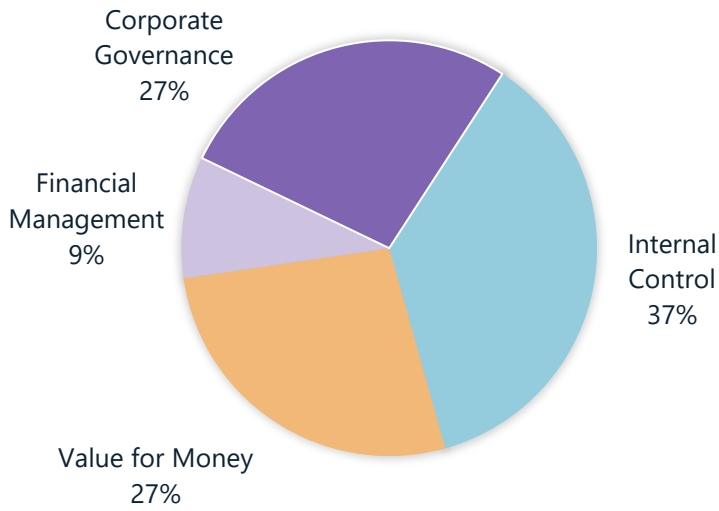
**Exhibit 3: Summary of 2025 Recommendations, Work planned that should be prioritised and Areas for consideration**



Source: Jersey Audit Office analysis of C&AG 2025 Reports

19. My report on *Strategic Property Management* (May 2025) noted a relatively high proportion of 'Work planned that should be prioritised', reflecting the range of work 'in flight' which I wanted to acknowledge.
20. I have analysed the 74 recommendations made in my 2025 reports across the following themes drawn from my areas of responsibility:
  - corporate governance
  - internal control
  - financial management; and
  - value for money (economy, efficiency and effectiveness).
21. As shown in Exhibit 4, 47 of the 74 recommendations made in 2025 (64%) relate to the need to tighten internal controls or improve value for money. The remaining 27 recommendations (36%) relate to opportunities to improve corporate governance and financial management.

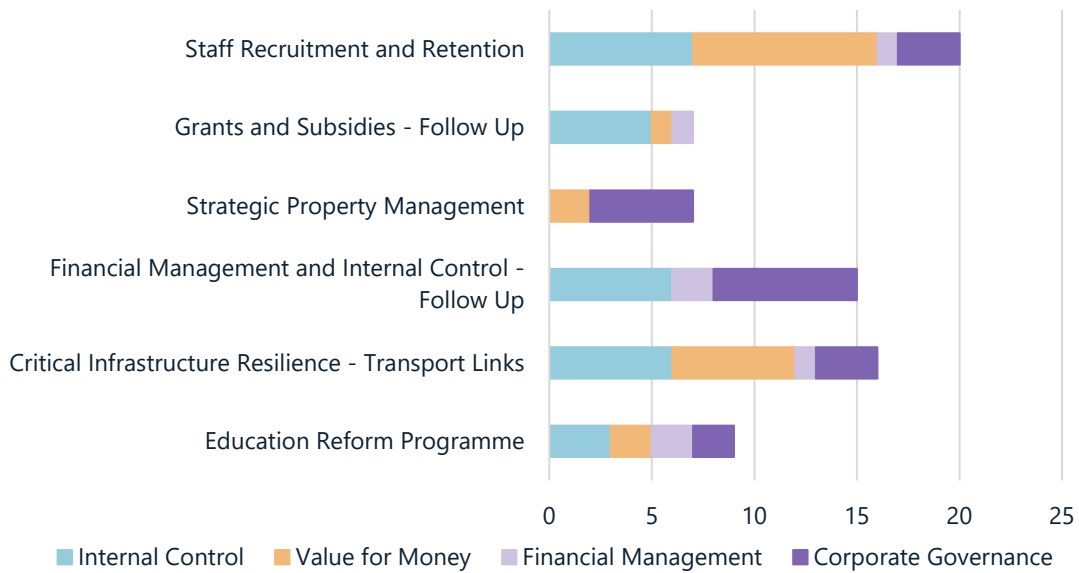
**Exhibit 4: Analysis of the themes of recommendations made in 2025**



Source: Jersey Audit Office analysis of C&AG 2025 recommendations

22. Exhibit 5 show a breakdown of themes of recommendations by report.

**Exhibit 5: Themes of recommendations in the six 2025 C&AG reports**



Source: Jersey Audit Office analysis of C&AG 2025 recommendations

# Financial management and internal control

## The funding and expenditure context

23. Under the Public Finances (Jersey) Law 2019, the Fiscal Policy Panel (FPP) is required to comment on Jersey's fiscal policy with reference to the:

- strength of the economy in Jersey
- outlook for the economy in Jersey
- outlook for world economies and financial markets
- economic cycle in Jersey
- medium-term and long-term sustainability of the States' finances and the States' financial assets and liabilities; and
- advisability of transfers to or from the Strategic Reserve Fund and Stabilisation Fund.

24. The latest annual report of the FPP (November 2025) recognises the continued pressure on public finances. It states:

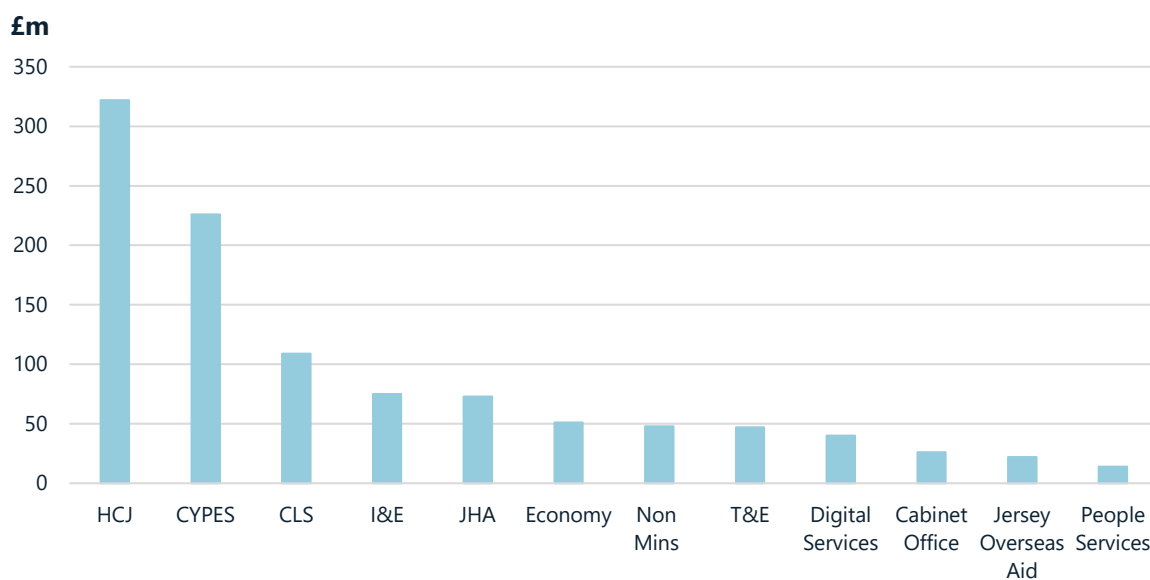
*Due to a combination of high inflation, wage pressure and real-terms growth in departmental budgets, recent years have seen substantial increases in day-to-day public spending - increases that have significantly outstripped growth in income. Contributions to reserve funds have been much more limited and, in some cases, funds have been drawn down to fill funding gaps in day-to-day spending. The stabilisation fund has been depleted and not rebuilt, leaving the economic and fiscal position more exposed to fluctuations in financial-sector income and external conditions. In view of the uncertain global environment, a faster pace of reserve accumulation, alongside continued value-for-money discipline in day-to-day spending, is necessary to enhance resilience.*

25. The FPP's overall assessment in November 2025 was that *'in making current and future fiscal choices, greater weight should be placed on the medium term and on ensuring the resilience of the island's economy to cyclical and structural shocks'*.
26. Since 2019 the growth in revenue expenditure has exceeded the growth in income and has resulted in cumulative overall deficits. These deficits have been financed by drawdowns from reserves and by borrowings. The FPP has stated clearly that the trajectory of revenue expenditure is unsustainable given Jersey's revenues and will need to be curtailed in future Budgets.

## Financial management in 2025

27. The Budget 2025-2028 was approved in November 2024 and set out income forecasts and approved revenue and capital heads of expenditure for 2025-2028. The approved planned split of net revenue expenditure by Department or operational area is shown in Exhibit 6.

### Exhibit 6: Approved departmental revenue expenditure budgets 2025



Source: Budget 2025-2028




28. Since the approval of the Budget 2025-2028 there have been a number of allocations to departmental revenue budgets from the central reserve in 2025. These included:

- eleven allocations relating to 2024 totalling up to £50.3 million (of which £28.8 million was to cover non-pay cost pressures and addition provisions in HCJ in 2024)
  - up to £27.9 million to fund 2025 pay awards
  - up to £18.5 million to support departmental revenue budgets in 2025
  - up to £2.7 million from the Court and Case Cost Smoothing Reserve to cover financial pressures
  - up to £2 million allocated to the First Step Assisted Home Ownership Pilot Scheme
  - up to £1.5 million to maintain regional air connectivity; and
  - up to £560,000 to address the continued impact of major incidents.
29. In December 2025, the States Assembly approved the Budget 2026-2029. In doing so, approval was given to reduce the States' grant contribution to the social security fund by £50 million for 2025. This reduction in grant contribution will reduce the revenue expenditure outturn for 2025 by £50 million. The FPP has commented that *'the decision in Budget 2026 to withdraw funds and cut the contribution to the Fund before the results of the 2025 actuarial review are published is not prudent'*.

## Relevant 2025 audit work

30. My initial audit plan for 2025 published in January 2025 included two specific audits with a focus on financial management:
- Efficiency Savings Good Practice Guide; and
  - Financial Management and Internal Control – Follow Up.

## Efficiency Savings Good Practice Guide

31. I had initially intended to carry out an audit of efficiency programmes within the States of Jersey during 2024. It became apparent however that, while a recruitment freeze had been implemented and measures had been introduced to reduce expenditure on consultants, the States had not implemented formal efficiency savings programmes.
32. In June 2025 I published a *Good Practice Guide to Efficiency Savings*. This Guide aimed to provide insights and practical approaches to maximise success in identifying and implementing efficiency savings. It covered:
  -  identifying efficiencies
  -  planning to achieve efficiencies; and
  -  embedding efficiency gains.
33. In September 2025 I held a workshop for senior officers in Government on Efficiency Savings.
34. I encourage Ministers and officers to use my *Good Practice Guide* and the recommendations made in my Report *Efficiency Savings* (March 2023) to plan and implement formal efficiency savings programmes and disciplines for 2026 and beyond.

## Financial Management and Internal Control – Follow Up

35. In July 2025 I published a Follow Up Report on Financial Management and Internal Control. The report contained 15 recommendations and three areas for consideration that, if implemented, would improve overall financial management and internal control.
36. The States agreed 13 out of the 15 recommendations and partly agreed one recommendation. Government set out a plan for implementation with the intention to action the 14 agreed recommendations between the end of 2025 and the end of 2026.

37. The recommendations made included the need to take specific actions in key areas including:
- finalising the articulation and implementation of Government risk appetite statements; and
  - ensuring the HCJ Financial Recovery Plan was updated to address the weaknesses identified in my report.

## **Other relevant recommendations from 2025**

38. I identified recommendations relating to financial management in four of the five other audits undertaken in 2025. These recommendations included the need to:
- document and apply a consistent policy and monitoring programme for the design and application of reward packages across the States
  - develop data analytics to identify total expenditure, either through grant funding or contracts for services, paid to grant receiving bodies
  - update and refine the schools funding formula to include all schools; and
  - develop an early intervention system for financial monitoring of school budgets to ensure that corrective action is taken earlier to prevent the level of deficits currently in the system.
39. I also made recommendations relating to the need to improve internal control in four of the five other audits undertaken in 2025. These recommendations identified the need to improve internal controls in respect of:
- action plans relating to strategic workforce plans
  - recruitment and interim appointment procedures
  - compliance with statutory and mandatory training requirements
  - staff performance reviews
  - exit interviews

- grant monitoring procedures
- the Jersey Emergency Risk Register
- procurement procedures
- highways infrastructure asset management; and
- project and programme management.

# Corporate Governance

40. Strong corporate governance arrangements drive transparency and accountability. In 2025, 27% of my recommendations related to corporate governance arrangements. In total I made 20 corporate governance related recommendations. The States agreed or partly agreed 19 of these 20 recommendations and set out plans for implementation.
41. The recommendations made included the need to take specific actions in key areas including:

## **Staff Recruitment and Retention**

- Clarifying the requirements to involve the Jersey Appointments Commission in senior appointments including senior appointments at Arm's Length Bodies
- Documenting formally the factors taken into account when making recruitment decisions that go outside of stated policies so that it is clear how risks have been balanced and policies prioritised
- Ensuring that a robust strategy is documented and actioned sufficiently early to mitigate risks to the successful appointment of a permanent Chief Executive

## **Strategic Property Management**

- Preparing and implementing a policy framework to promote consistency and transparency in rental levels and lease terms
- Reviewing the membership and operation of the Corporate Property Management Board to ensure that it can meet the strategic objectives in the Terms of Reference
- Improving the Island Public Estates Strategy (IPES) by:
  - reviewing and updating all recommendations related to the Government of Jersey within the 2021 JLL report to ensure that all

relevant and current issues are reflected in the implementation of the IPES

- ensuring there is clear alignment with other Government plans and strategies and those of the States-owned entities when updating the IPES
- preparing a detailed plan with clarity on responsibility and timetable, to demonstrate how the detailed tasks and activities in the IPES will be delivered

### **Governance, risk and audit arrangements**

- Reviewing the Terms of Reference of the Corporate Governance Framework Group
- Strengthening the role performed by the Government Risk and Audit Committee by changing the senior level support arrangements for the Committee and strengthening the role performed by the Committee in respect of reviewing and challenging the action being taken by Government to implement recommendations from internal audit, the C&AG and regulators
- Developing the activities of the Non-Ministerial Departments Audit Committee to include an assessment of whether the resources allocated to Non-Ministerial Departments have been used efficiently and effectively
- Enhancing some aspects of arrangements relating to internal audit

### **Critical Infrastructure Resilience**

- Agreeing a definition of Island critical infrastructure
- Agreeing a timeline and publication process for developing a public facing Jersey Emergency Risk Register
- Developing Terms of Reference for multi-party meetings held about highway assets

## **Education Reform Programme**

- Developing and publishing an Education Strategy setting out the ambition for delivering a 'world-class' education system with clarity about targets for performance at all stages
- Publishing comprehensive attainment information including a commentary on the context as a matter of routine.

# Value for money

42. The delivery of value for money is essential in meeting the expectations of Islanders. This is recognised in the Public Finances Manual as well as the Public Finances (Jersey) Law 2019. This places an obligation on the Principal Accountable Officer to ensure that resources are used economically, efficiently and effectively.
43. In 2025, 27% of my recommendations related to the need to improve value for money. In total I made 20 value for money related recommendations of which 18 were agreed or partly agreed by the States.
44. The areas for improvement in value for money identified in the recommendations made included, within specific areas, the need to:

## **Workforce and service planning**

- Finalise and approve future service delivery models and strategies for all significant areas of public services
- Ensure that workforce plans for all departments are linked to available service strategies and departmental business plans and are updated when future service delivery strategies are developed and approved
- Undertake a review of the management of Government accommodation for employees and consider which option delivers best value for money
- Develop, adopt and implement a clear and consistent approach to apprenticeship opportunities

## **Grants procedures**

- Require specific consideration of the Jersey Performance Framework and Island Outcomes in grant approval processes

## **Strategic Property Management**

- Undertake a strategic review of Jersey Development Company to confirm that it remains the most appropriate vehicle and operating model to deliver Government regeneration objectives in the longer term
- Reaffirm commitment to the corporate landlord model and agree the steps required for full implementation of the model
- Develop a formal process for post-implementation review of new air route trials

## **Critical Infrastructure Resilience - Transport links**

- Review oversight arrangements for the Jersey Emergency Transfer Service's current and proposed future contract
- Implement a robust procurement strategy to support a decision on the award of the Jersey Emergency Transfer Service contract
- Ensure that the evaluation of the piloted East to West bus route includes an emphasis on value for money and contribution to the States' key priorities

## **Education Reform Programme**

- In the light of the falling birth rate and financial pressures, review whether the structure of the education offer along with selection is affordable for the future
- Ensure that the remaining projects and continuing outcomes from the Education Reform Programme continue to be driven forward and, in doing so, capture and learn from the areas for improvement identified in my *Education Reform Programme* Report on a systematic basis.

# Implementation of previous recommendations

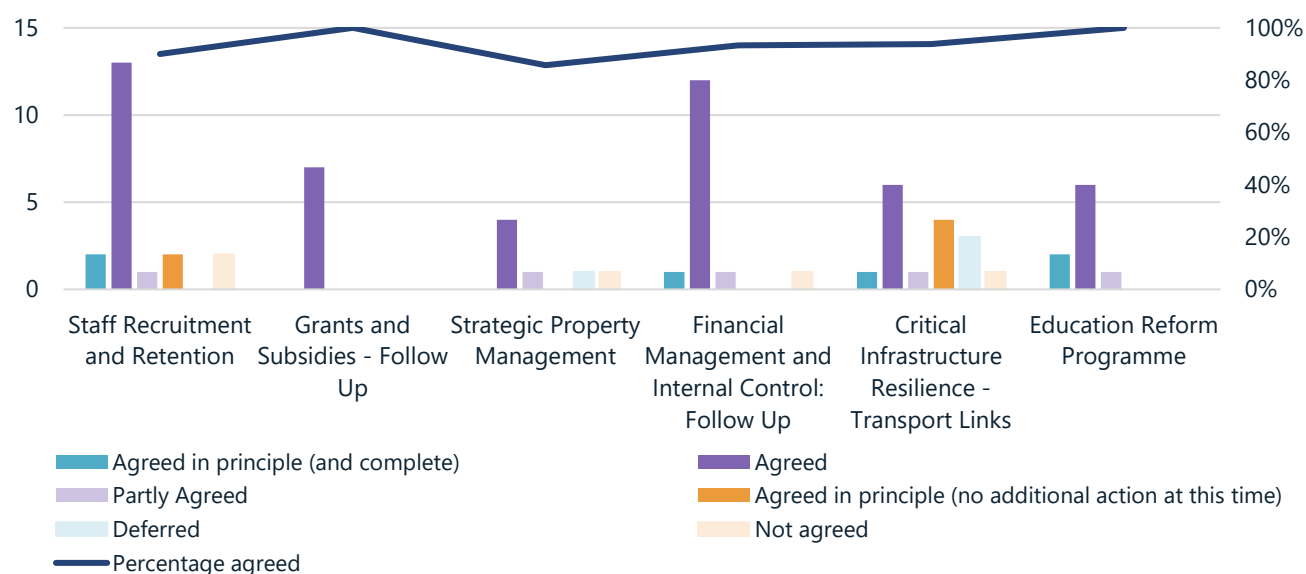
## Government of Jersey recommendation tracking

45. During 2025, the Government transferred data from its Recommendations Tracker to a new system called Evolv. Also during 2025, the Executive Responses provided by the Government to the Public Accounts Committee (setting out how my recommendations will be progressed) introduced some new categorisation. Recommendations that were agreed fell into five groups:

- agreed in principle (and complete)
- agreed (with linked action plan)
- partly agreed (with linked action plan)
- agreed in principle (no additional action at this time); or
- deferred.

46. Exhibit 7 shows how recommendations were grouped, and those not agreed.

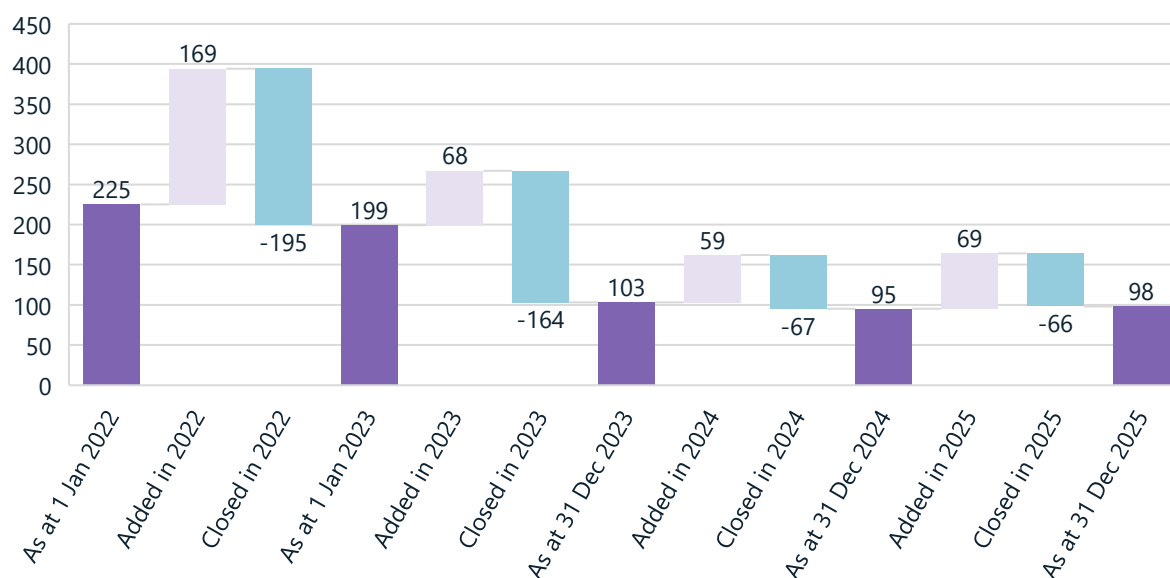
**Exhibit 7: Government responses to my 2025 recommendations**



Source: Jersey Audit Office analysis of 2025 recommendations and Government Executive Responses

47. Of the 74 recommendations I made in 2025, five were not accepted and the remaining 69 were added to the tracking system. Consequently, as at 31 December 2025, Evolv reported 98 open recommendations. Exhibit 8 demonstrates the movement in the number of open recommendations since 2022.

**Exhibit 8: Summary of changes in number of open recommendations**

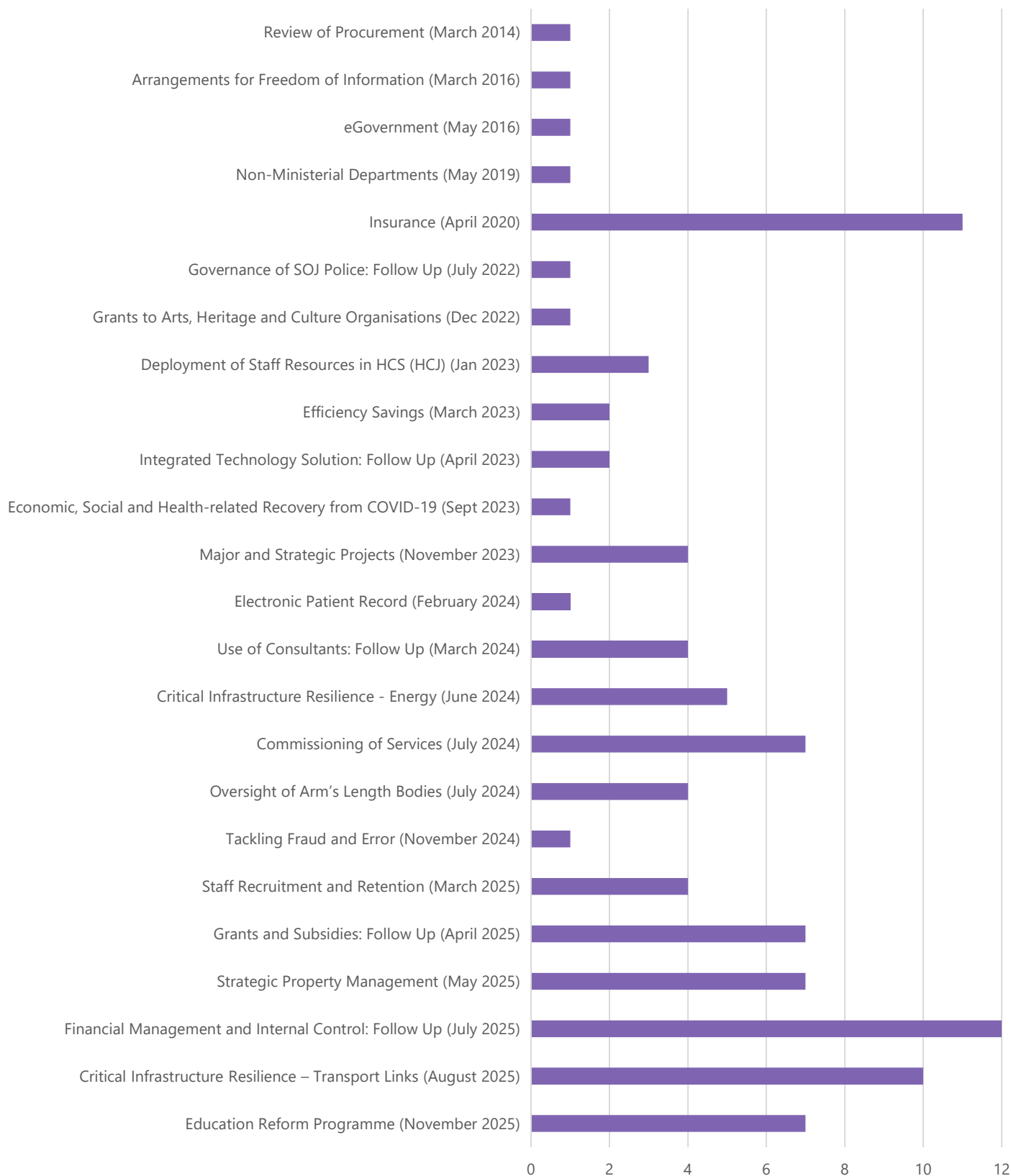


Source: Jersey Audit Office analysis of Government of Jersey Tracker (to 2024) and Evolv (2025)

48. In 2025, for the first time since 2022, the Government closed fewer recommendations than new recommendations accepted. As a consequence, the number of open recommendations has increased at 31 December 2025 compared with 31 December 2024.

49. Exhibit 9 shows the 98 open recommendations by report and by year.

### Exhibit 9: Number of open recommendations at 31 December 2025 by C&AG Report



Source: Jersey Audit Office analysis of Government of Jersey Evolv data

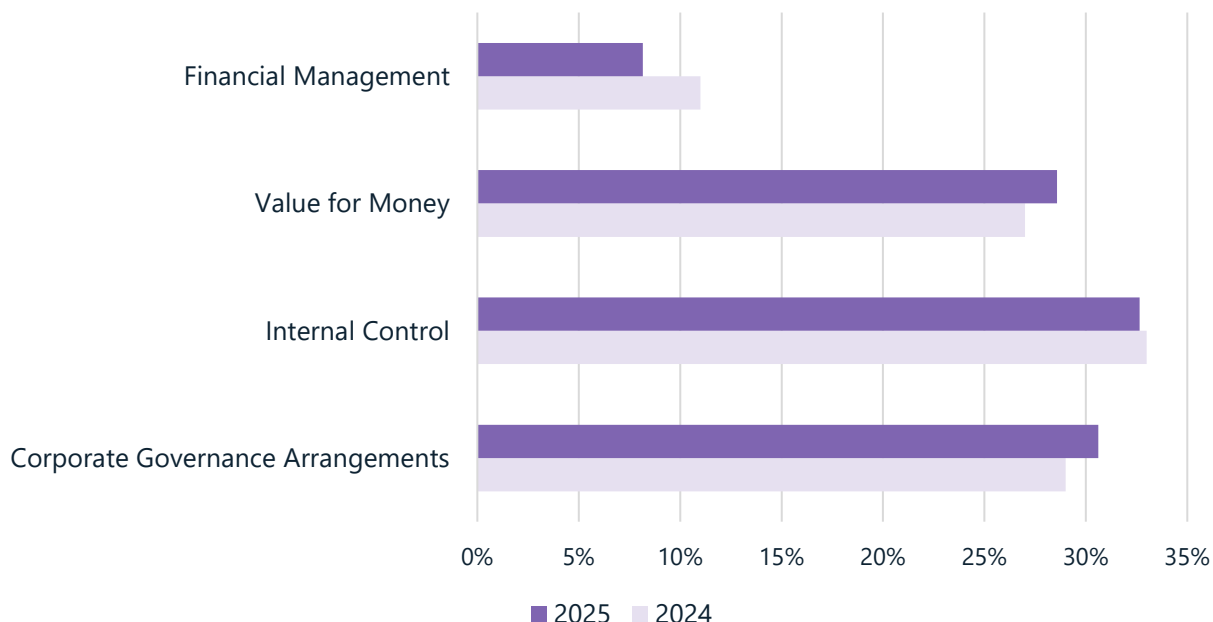
## Timeliness of implementation

50. Open recommendations yet to be implemented date back as far as a C&AG report published in 2014.
51. Of the recommendations closed in 2025, the timeliness of closure ranges from:
  - 275 days earlier than the target date (planned 31 December 2025, closed 31 March 2025); to
  - 1,914 days later than the target date (planned 30 March 2020, closed 6 June 2025).
52. For recommendations closed in 2025 where a date of closure was noted:
  - compared with the original delivery date, on average:
    - early closures (12 recommendations) were 54 days ahead of schedule; and
    - delayed closures (46 recommendations) were 353 days late; and
  - the mean average for closure is 1.7 years after the date of publication of my report (with the median being one year after the date of publication of my report). The longest elapsed time for a recommendation closed in 2025 was nearly eight years after the publication of the recommendation.

## Themes of open recommendations

53. Of the 98 open recommendations at 31 December 2025, when aligned to my areas of responsibility, the percentage that primarily relate to corporate governance arrangements, to internal control and to value for money are very similar both to each other and to the percentages of recommendations open at the end of 2024. A lower percentage of open recommendations relates primarily to financial management (see Exhibit 10).

**Exhibit 10: Open recommendations at 31 December 2025 by percentage related to my areas of responsibility (compared with those open at 31 December 2024)**



Source: Jersey Audit Office analysis of Government of Jersey Tracker (to 2024) and Evolv (2025)

54. Key themes of areas for improvement yet to be actioned include:

- **strategy development and implementation** for areas including:
  - technology
  - education
  - the HCJ workforce; and
  - cross Government commissioning and partnerships
- **project and programme management disciplines** including:
  - monitoring of benefits realisation on projects and programmes; and
  - capturing lessons learned for future programmes
- **critical infrastructure resilience** arrangements including:
  - agreeing a definition of Island critical infrastructure

- updating the Jersey Emergency Risk Register
- further development of the resilience standards to support a new resilience law
- emergency planning arrangements for the La Collette site
- emergency planning and business continuity arrangements within energy infrastructure owners; and
- data requirements and data sharing protocols
- **commissioning arrangements**, including ensuring:
  - clarity of responsibilities and accountabilities for the planning and commissioning associated with long-term care and children’s care
  - appropriate procurement training and support is available
  - systematic approaches to contract review and monitoring are in place; and
  - key performance criteria include outcome-based and, where appropriate, service user informed, measures
- **estates management** including:
  - reaffirming the commitment to the corporate landlord model and agreeing the steps required for full implementation of the model
  - preparing and implementing a policy framework to promote consistency and transparency in rental levels and lease terms
  - reviewing the membership and operation of the Corporate Property Management Board
  - preparing a detailed plan to support implementation of the Island Public Estates Strategy; and
  - finalising and implementing highways infrastructure asset management plans

- **financial management within HCJ** including updating the HCJ Financial Recovery Plan
- **staff policies and procedures** including:
  - documenting and applying a consistent policy and monitoring programme for the design and application of reward packages across the States
  - identifying opportunities for multi-disciplinary training
  - monitoring and enforcement of compliance with statutory and mandatory training requirements; and
  - implementing a programme of work that provides assurance as to the quality and consistency of the staff performance review process; and
- **oversight and decision making arrangements** including:
  - ensuring all reports accompanying Ministerial Decisions include the details of the advantages and disadvantages of different options considered in making the decision
  - enhancing the management information produced, reviewed and challenged in respect of departmental expenditure
  - strengthening the role performed by the Risk and Audit Committee in respect of reviewing and challenging the action being taken by Government to implement recommendations from internal audit, the C&AG and regulators
  - developing the activities of the Non-Ministerial Departments Audit Committee to include an assessment of whether the resources allocated to Non-Ministerial Departments have been used efficiently and effectively
  - finalising the articulation and implementation of the Government risk appetite statements
  - corporate monitoring of attainment of savings on States wide contracts

- implementing a decision making framework for grants and grant schemes
- reviewing the potential opportunities for improving value for money in the management of arm's length bodies; and
- enhancing data sharing policies and procedures.

## C&AG follow up of specific recommendations

55. As part of my work in 2025 I followed up the specific implementation of 129 previous recommendations. Of these recommendations, 14 remained open on the Government's recommendations tracker (three relating to grants and subsidies, two relating to grants to arts, heritage and culture organisations, three relating to States of Jersey Development Company and six relating to critical infrastructure resilience - energy). My follow up identified however that 13 had not been implemented, 55 had been only partly implemented with more action required and 61 had been fully implemented. Exhibit 11 contains more details

**Exhibit 11: C&AG follow up of specific previous recommendations**

Topic area	Implemented	Partly implemented	Not implemented
Grants and subsidies (2017 recommendations)	8	6	3
Grants to arts, heritage and culture organisations (2022 recommendations)	0	5	2
Operational land and buildings (2018 recommendations)	1	24	0
States of Jersey Development Company (2020 recommendations)	20	3	0

Topic area	Implemented	Partly implemented	Not implemented
Financial management and internal control (2019 recommendations)	17	6	3
Risk management (2022 recommendations)	9	1	0
Critical infrastructure resilience - energy (2024 recommendations)	2	7	3
Sample of nine further recommendations closed by Government during 2025	4	3	2
<b>Total</b>	<b>61</b>	<b>55</b>	<b>13</b>

Source: Jersey Audit Office analysis

56. In general I find that Government has a tendency to close recommendations when implementation has commenced or is ongoing as well as when the recommendation has been fully implemented.

## Examples of recommendations that have been implemented in 2025

57. It is clear that the Government continues to take action to implement previous recommendations and that improvements to financial management and internal control, corporate governance and value for money have arisen as a consequence. I set out some examples below.

## Financial management and internal control

58. The Government has continued to implement enhanced controls regarding the risk of fraud through a work programme to undertake detailed fraud risk assessments across the 20 highest risk areas.
59. The Government has added new provisions into the Public Finances Manual (PFM) in 2025 to:
  - clarify the applicability of the PFM to States established entities; and
  - require Accountable Officers to consider arrangements for executive remuneration in respect of States established entities.

## Corporate governance

60. There has been considerable focus by Government on working with external partners to reinvigorate the Jersey Resilience Forum. Attendance at meetings has improved. The 'Resilience Direct' web platform has been relaunched, to support communication and engagement across the resilience community.
61. Governance of the States of Jersey Police has been strengthened, including through ongoing assessment of the adequacy of support provided to the Jersey Police Authority. A programme of work has documented all Standard Operating Procedures and a review process is in place.

## Value for money

62. The Government has developed guidance to support a standardised approach to managing and reporting on the use of consultants. This includes clear requirements to report on planned and actual skills transfer where this is part of a commissioned piece of work.
63. Following the Mental Health Improvements (Orchard House) project, a 'lessons learnt' document has been developed and provided to the Corporate Portfolio Management Office so that other projects can benefit from understanding what went well and what went less well.

## Appendix One

### Auditors appointed by the C&AG for 2025

Entity	Nature of appointment	Current auditor appointed	Financial years to which appointment relates
Data Protection Authority	Statutory	Baker Tilly Channel Islands Limited	2024-2026
Gambling Commission	Statutory	RSM Channel Islands (Audit) Limited	2025-2029
Jersey Advisory and Conciliation Service	Statutory	Alex Picot	2025-2029
Jersey Competition Regulatory Authority	Statutory	RSM Channel Islands (Audit) Limited	2021-2025
Jersey Financial Services Commission	Statutory	PKF CI Assurance Limited	2025-2027
Jersey Teachers' Superannuation Fund	At request of the Treasurer of the States	S&W Partners Audit Limited	2021-2025
Public Employees' Pension Fund	Statutory	S&W Partners Audit Limited	2021-2025
States of Jersey Group	Statutory	Forvis Mazars LLP	2025-2030

## Appendix Two

### Summary of 2025 publications

**Learning from previous IT implementations: A Thinkpiece – 14 February 2025**

[Learning from previous IT implementations: A Thinkpiece | Jersey Audit Office](#)

**Staff Recruitment and Retention – 17 March 2025**

[Staff Recruitment and Retention | Jersey Audit Office](#)

**Annual Report of Findings 2024 – 31 March 2025**

[Annual Report of Findings 2024 | Jersey Audit Office](#)

**Grants and Subsidies – Follow Up – 30 April 2025**

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**Education Reform Programme – 7 November 2025**

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**Annual Reporting 2025 Best Practice Checklist – 2 December 2025**

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