

Friday 27 March 2026

Annual Report of Findings highlights progress but calls for swifter action

The Comptroller and Auditor General (C&AG) Lynn Pamment CBE has today, 27 March 2026, published her Annual Report of Findings for 2025, highlighting strong outcomes from Government but urging faster implementation of recommendations to improve public services.

The report brings together the recommendations that the C&AG has made throughout 2025 and highlights the status of these recommendations, as well as those from previous years that have either been implemented, or accepted by Government but are not yet implemented.

The report confirms that for 2024 unqualified audit opinions were issued on the financial statements for all audited entities to whom the C&AG appoints auditors, including the States of Jersey.

In 2025:

- **74** recommendations were identified by the C&AG
- **69** recommendations were agreed or partly agreed by Government
- **98** recommendations from 2025 and previous years remained 'open' at 31 December 2025.

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.

The report includes some examples where Government has successfully implemented previous recommendations with improvements made to financial management and internal control, governance and value for money.

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The report concludes that there is scope to ensure that action is taken on a more timely basis to implement recommendations in full and to deliver the associated benefits.

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.

C&AG Lynn Pamment CBE commented:

“This publication comes at the end of the Jersey Audit Office’s 20th Anniversary programme, celebrating two decades of independent public audit. I am also pleased to announce a move to new premises in Jubilee Wharf from April 2026.

“My 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.

“I am encouraged that Government documents and tracks its implementation of my recommendations. However, 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.”

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Notes to editors

- The **Annual Report of Findings 2025** is available at www.jerseyauditoffice.je
- 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 Office of Comptroller and Auditor General is known as the 'Jersey Audit Office'
- 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 2026 - 2029 Audit Plan can be found at: www.jerseyauditoffice.je
- Lynn Pamment CBE took up the Office of C&AG on 1 January 2020 for a fixed term of seven years.
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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 CBE 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