

Non-Ministerial Departments

Audit Specification

Background

The States of Jersey have a range of Non-Ministerial Departments. These are non-executive and legal departments that form part of the public service though sit outside of the government department structure. They are individual bodies that vary in size, have diverse, distinct and important roles and operate under different legislation. Reflecting their role and statutory provisions, Chief Officers are accountable directly to the States Assembly rather than to Ministers. The expenditure of Non-Ministerial Departments for 2025 is shown in Exhibit 1.

Exhibit 1: Expenditure of Non-Ministerial Departments

	Income £000	Expenditure £000	Net Outturn £000	Full Time Equivalent Employees
Bailiff's Chambers	92	4,450	4,358	18
Office of the Lieutenant-Governor	262	1,144	882	12
Judicial Greffe	3,080	10,604	7,524	50
Law Officers' Department	323	16,303	15,980	96
Official Analyst	88	877	789	
Probation and After-Care Service	51	3,051	3,000	30
States Greffe	300	10,799	10,499	60
Viscount's Department	1,254	3,826	2,572	28

	Income £000	Expenditure £000	Net Outturn £000	Full Time Equivalent Employees
Office of the Comptroller and Auditor General	153	1,297	1,144	0
Total	5,603	52,351	46,748	294

Source: States of Jersey Accounts 2025

In addition to revenue expenditure there have been a number of capital projects undertaken by the non-ministerial departments as shown in Exhibit 2.

Exhibit 2: Capital projects

Project	Department	Total Project Budget £000
Court Digitisation	Judicial Greffe	2,362
Probation/prison officer case management system	Probation service	608
Automatic electoral registration	States Greffe	567
Total		3,537

Source: States of Jersey Accounts 2025

In 2019 the then Comptroller and Auditor General (C&AG) undertook a review of Non-Ministerial Departments. The review evaluated the arrangements for governance and accountability of Non-Ministerial Departments, including differences in arrangements between Non-Ministerial Departments; and evaluated the effectiveness of support services to Non-Ministerial Departments and the scope for improvement, including through collaboration. The report contained 15 recommendations.

The Functions of the C&AG

Article 11 of the Comptroller and Auditor General (Jersey) Law 2014 requires the C&AG to:

- provide the States with independent assurance that the public finances of Jersey are being regulated, controlled, supervised and accounted for in accordance with the Public Finances (Jersey) Law 2005
- consider and report to the States on:
 - the effectiveness of internal controls of the States, States funded bodies and funds
 - the economy, efficiency and effectiveness in the way the States, States funded bodies and funds use their resources; and
 - the general corporate governance arrangements of the States, States funded bodies and funds; and
- make recommendations to bring about improvement where improvement is needed.

Objectives of this audit

The audit's overall objective is to evaluate how the States of Jersey Non-Ministerial Departments use their resources to manage risk, and to ensure they deliver an efficient, effective and economic service.

Scope

The audit scope will include all Non-Ministerial Departments with the exception of the Office of the Comptroller and Auditor General and the Probation and After-Care Service. A separate C&AG audit of the Probation and After-Care Service has been planned for 2026.

Audit approach

This audit will use a:

- results-oriented approach (are the non-ministerial departments meeting stated objectives and ambitions?); and
- system-oriented approach (are robust systems / processes in place for non-ministerial departments to support performance and value for money?).

The audit will commence with an initial documentation request. The findings of the document review will be followed up by interviews with key officers and potentially with other stakeholders.

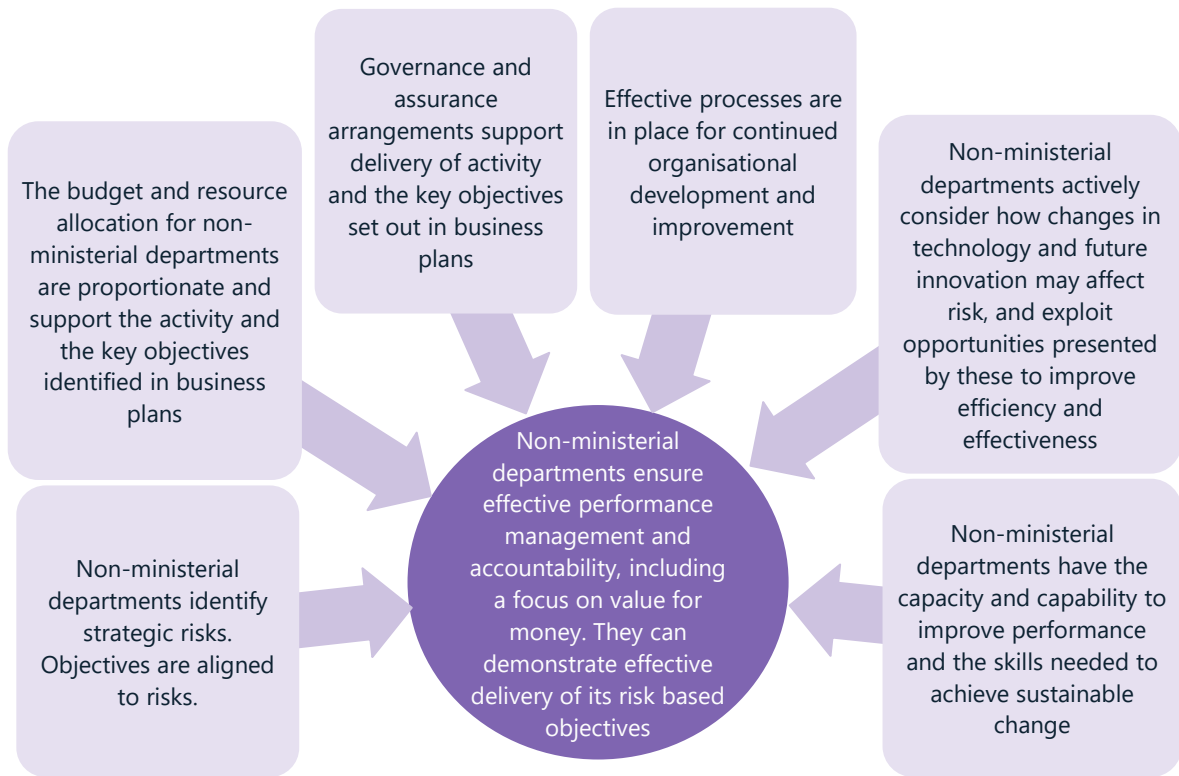
The audit will also include a survey of accountable officers within Non-Ministerial Departments.

The audit will commence in May 2026.

The detailed work will be undertaken by affiliates engaged by the C&AG.

Audit criteria

The criteria to be used for this audit are set out below





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