JERSEY AUDIT OFFICE

Non-Ministerial Departments

25 November 2026

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Report by the Comptroller and Auditor General: 25 November 2026

This report has been prepared in accordance with Article 20 of the Comptroller and Auditor General (Jersey) Law 2014.

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Summary

Introduction

1. 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. Some of the most senior officers within the non-Ministerial departments are Crown appointments.

2. 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 Equivalents
Bailiff's Chambers	92	4,450	4,358	19*
Office of the Lieutenant Governor	262	1,144	882	13
Judicial Greffe	3,080	10,604	7,524	50
Law Officers' Department	323	16,303	15,980	96
Official Analyst	88	877	789	8
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 Equivalents
Office of the Comptroller and Auditor General	153	1,297	1,144	0
Total	**5,603**	**52,351**	**46,748**	**304**

** includes seven independent judiciary positions*

Source: States of Jersey Accounts 2025 and information provided by non-Ministerial departments

3. 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 and After-Care Service	608
Automatic electoral registration	States Greffe	567
Total		**3,537**

Source: States of Jersey Accounts 2025

4. 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.

Key findings

5. Most non-Ministerial departments set out their objectives in a documented business plan, some of which are published. While some non-Ministerial departments have developed and publish service performance measures, there are opportunities for all departments to enhance the performance measures used to set objectives and performance targets, in particular to demonstrate value for money, and to assess outcomes compared with the targets.

6. In 2019 my predecessor found that risk management was not embedded within non-Ministerial departments. While improvements have been made there continues to be variation in the maturity of risk management across the non-Ministerial departments. There are opportunities to reflect on whether there should be additional formal mechanisms for the escalation of risks that may have significant financial consequences to the Treasurer and/or Treasury and Resources Minister.

7. Business continuity plans are in place for some non-Ministerial departments, but not all. The Law Officers' Department, the Viscount's and the Judicial Greffe all have fully developed plans which are on the Enterprise Risk Management (ERM) system and were tested in 2025. The States Greffe has a Plan that is in the process of being transferred on to the ERM system. The remaining departments have not yet developed business continuity plans or recovery plans.

8. Some aspects of Royal Court security has been identified as a risk for a number of years, with limited progress being made on the issue.

9. The budget allocation process followed for non-Ministerial departments is different from Ministerial departments, recognising their constitutional independence. Business cases supporting budget growth are not always detailed enough in documenting the link between the increase in workload and the resource required. In addition, it is not always clear whether budget growth in a year should be treated as 'one off' because of changing circumstances in successive years.

10. Some non-Ministerial departments demonstrate good practice in governance in the preparation and challenge processes associated with annual governance statements. In some instances however I noted little challenge to the Accountable Officer even where non-compliance with the Public Finances Manual (PFM) is evident.

11. A Non-Ministerial Departments Forum is in place which should act as an important link between non-Ministerial departments and the Government of Jersey. The Forum had not however met at all during 2026 at the time of my fieldwork since the chairmanship of the Forum changed at the end of 2025. I understand that the Forum has now met since my fieldwork with another meeting planned for December 2026

12. The level of liaison with and support received by the non-Ministerial departments from the central support functions (including Treasury, People Services, Digital Services, Jersey Property Holdings and policy functions) is varied. There remains no clear agreement on the services that the non-Ministerial departments can expect to receive and there is no consistent process for the allocation of some central support services.

13. A number of the non-Ministerial departments are embracing new technology systems to support their activities. These include the Court digitisation project, the Automatic Voter Registration (AVR) system and a new practice management system being implemented by the Law Officers' Department. In addition, in the Bailiff's Chambers and Judicial Greffe, litigation is now paperless and the process of beginning proceedings by buying Jurat stamps has now been replaced by a wholly electronic system. There is also a new jury selection and management system (Tirage) and a new coroner case management system (Civica/iCasework) in the Viscount's Department.

14. Some non-Ministerial departments are also exploring how to use Artificial Intelligence (AI) but none have yet progressed AI innovation as part of a major project.

15. For those non-Ministerial departments with documented workforce plans there are opportunities for enhancement of these plans to document fully the future skills needed for a sustainable workforce and for succession planning.

Some non-Ministerial departments were developing their workforce plans further at the time of my fieldwork.

Conclusion

16. Non-Ministerial departments are in a unique position, within the States of Jersey. While each department operates separately, they have been exploring better ways to work together where objectives are similar and opportunities exist. The efforts that have gone into the Non-Ministerial Departments Strategy Group and the Forum that liaises with the Government, need to be increased and developed to optimise the benefit.

17. Governance is strong in many non-Ministerial departments. More needs to be done however to develop service performance measures to demonstrate value for money and assess outcomes.

Objectives and scope of the audit

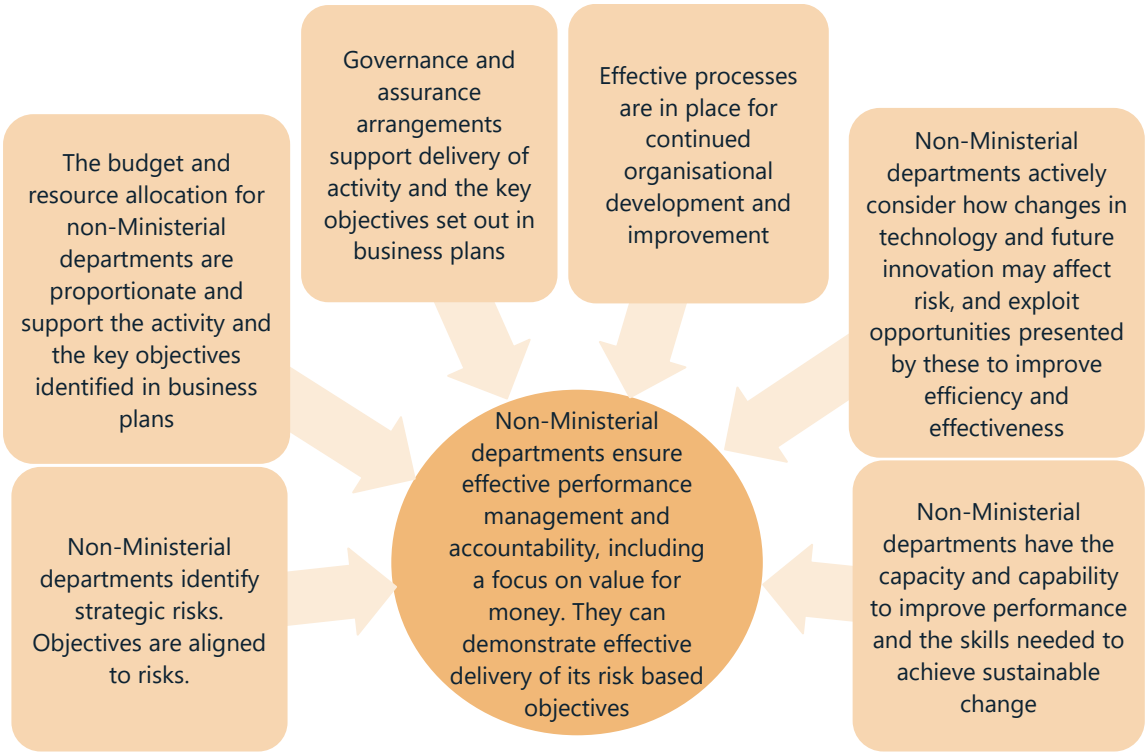
18. The audit's overall objective was to evaluate how the States of Jersey non-Ministerial departments use their resources to manage risk, and to ensure they deliver an efficient, effective and economic service.

19. The scope included 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 audit of the Probation and After-Care Service has been undertaken and has been reported.

20. The audit used 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?).

21. The criteria used for this audit are set out below:



22. Appendix One contains more details of the audit approach.

Detailed findings

Strategy and risk

23. Setting clear strategies and embedding effective risk management are essential for delivering services efficiently, meeting legal and ethical obligations, and maintaining public trust.

24. A clear strategy, with objectives aligned to risks helps to ensure that:

- objectives set demonstrate the contribution to improving Island outcomes
- resources are allocated and used effectively to maximise value for money and service outcomes; and
- decision making is consistent and transparent, supporting accountability.

25. Most non-Ministerial departments set out their objectives in a documented business plan, some of which are published.

26. The business plans produced by some departments demonstrate more aspects of best practice than others. The most comprehensive business plan is produced and published by the States Greffe. Some of the business plans lack information on targets, performance measures and linked risks and some are produced relatively late in the year to which they apply.

27. There are opportunities for all departments to develop the targets and performance measures used to set objectives and assess outcomes.

28. In 2019 my predecessor found that risk management was not embedded within non-Ministerial departments. While improvements have been made there continues to be variation in the maturity of risk management across the non-Ministerial departments. Two departments do not use the Government of Jersey Enterprise Risk Management System (Bailiff's Chambers and Office of the Lieutenant Governor).

29. I noted a large number of low level risks being recorded on the Enterprise Risk Management (ERM) System by some non-Ministerial departments. More

generally I found that risk registers contain a large number of risks and are not clear on which risks are strategic and which are operational. In some cases, between 50 and 150 risks are recorded on departmental risk registers. Departments are actively considering how these are reviewed and rationalised into a more useful working summary.

30. Often significant risks and proposed risk mitigations will have financial consequences. Individual and collective risks faced by non-Ministerial departments are reported to the Non-Ministerial Departments Audit Committee. There are opportunities to reflect on whether there should be additional formal mechanisms for the escalation of risks that may have significant financial consequences to the Treasurer and/or Treasury and Resources Minister.

31. I noted the following key common risks recorded by non-Ministerial departments:

- performance management – particularly the use of resources and management information
- recruitment and retention – although these have improved recently
- succession planning and institutional knowledge
- efficiency of scheduling arrangements for the Royal Court
- some aspects of Royal Court security
- digitisation and accessing service support from the central Digital Services department; and
- risks of maintaining independence while engaging with Government policies and systems.

32. Business continuity plans are in place for some departments, but not all. The Law Officers' Department, the Viscount's and the Judicial Greffe all have fully developed plans which are on the ERM system and were tested in 2025. The States Greffe has a Plan that is in the process of being transferred on to the ERM system while the remaining departments have not yet developed business continuity plans or recovery plans.

33. Royal Court security has been identified as a key risk for a number of years, with limited progress being made on the issue. In early 2025, the Chair of the Non-Ministerial Departments Audit Committee called for a report on the matter which is overdue by more than a year. I understand that a working group has now been set up to progress the matter, which needs to focus with some urgency.

Recommendations

R1 All non-Ministerial departments should formally document and publish business plans containing information on:

- strategic objectives
- specific performance targets and measures to assess outcomes; and
- strategic risks.

R2 All non-Ministerial departments should review their risk registers to consolidate the risks and mitigations recorded.

R3 Those non-Ministerial departments which do not use the Government Enterprise Risk Management system to record risks should actively consider doing so.

R4 Develop and implement a formal mechanism for the escalation of non-Ministerial department risks. This mechanism could include escalation to the Non-Ministerial Departments Audit Committee and to the States Treasurer where appropriate in the context of his wider responsibilities for the public finances of Jersey.

Budget and resource allocation

Budget processes

34. The budget and resource allocation for non-Ministerial departments should be proportionate and support the activity and the key objectives identified in business plans.

35. Under the Public Finances (Jersey) Law 2019, the budget lodged by the Council of Ministers must set out the budget allocations submitted to them by:

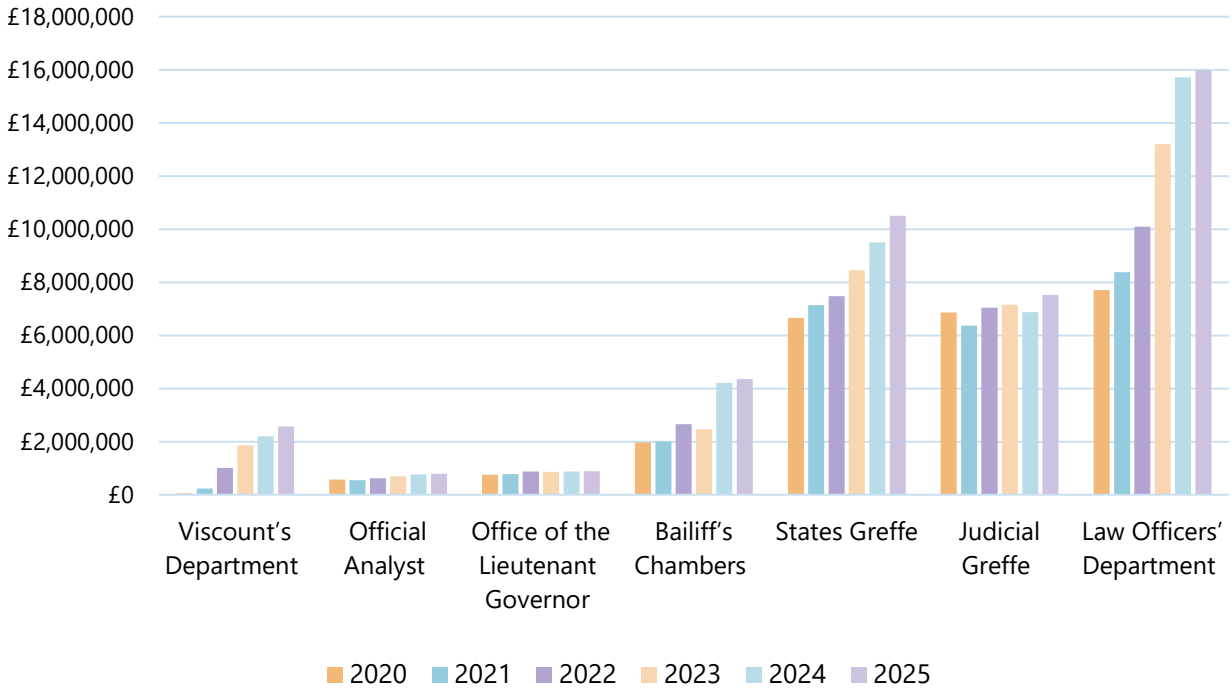
    - the Chair of the States of Jersey Privileges and Procedures Committee, in the case of the States Greffe
    - the Chief Minister in the case of the Official Analyst; and
    - the departments themselves for the other non-Ministerial departments covered in this audit.

36. The Council of Ministers may include, in the budget, a statement indicating whether or not the Council supports any of the submitted amounts. The 2027-2030 proposed Budget includes the following statement:

    'Some but not all Non-Ministerial departments have also contributed towards the delivery of the overall savings target, ensuring that the responsibility for improving efficiency and value for money is shared across the public sector.'

37. Business cases have been approved that have increased the expenditure of non-Ministerial departments in recent years (Exhibit 3).

Exhibit 3: Expenditure of non-Ministerial departments 2020-25



Source: Jersey Audit Office analysis of States of Jersey Annual Reports 2020-2025

38. The key reasons for increases in expenditure include:

- development of the Law Officers' Department economic crime team and capacity (including forensic accountancy) required for long running complex cases
- the increase in legal aid cases dealt with by the Judicial Greffe
- additional capacity within the States Greffe for law drafting, providing greater support to States Members (including through constituency offices) and increasing public engagement (including the Youth Assembly)
- additional capacity within the Viscount's Department to support complex cases; and
- additional expenditure within the Bailiff's Chambers to support civic events. The increase in 2024 was due to the budget for judges' salaries being transferred from the Judicial Greffe to the Bailiff's Chambers and a budget growth business case of £300,000 for the King's visit to Jersey. The increase of the amount of expenditure on civic events continued in 2025.

39. The Court and Case Costs Smoothing Reserve, part of the Reserve head of expenditure controlled by the Minister for Treasury and Resources, provides a mechanism for the States of Jersey to adequately fund Court and Case Costs, which can vary greatly from year-to-year. In years where Court and Case Costs expenditure is lower than budgeted, budget surpluses are allocated to the Court and Case Costs Smoothing Reserve to build capacity for the future. In years where Court and Case Costs expenditure is higher than the amounts included in the Budget for that year, participating departments can ask to draw down additional funding.

40. Under the Public Finances Manual, Accountable Officers must, as soon as practicable, and prior to committing any unfunded Court and Case Costs expenditure, notify the Treasurer of the States of any anticipated expenditure including an estimate of the total cost that may not be met from within existing budgets. In all cases the Treasurer of the States must ensure that the relevant approval process for Smoothing Reserve funding is followed.

41. The non-Ministerial departments have undoubtedly seen additional workload over the six-year period shown in Exhibit 3. However, some of the business cases supporting the budget growth are not detailed enough in documenting the link between the increase in workload and the resource required. In addition, it is not always clear whether budget growth in a year should be treated as 'one off' because of changing circumstances in successive years.

42. There is limited follow up of whether additional budget allocations have delivered the objectives set out in the business cases submitted by non-Ministerial departments. Many of the business cases submitted have been for expenditure on additional staff: however due to difficulties in recruitment most non-Ministerial departments have staff vacancies and expenditure has instead been incurred on outsourced capacity.

Budget monitoring and transaction processing

43. Some non-Ministerial departments (including the Law Officers', Judicial Greffe, Viscount's) employ finance staff to support forecasting, accounting and transaction processing through the Government of Jersey systems. All non-Ministerial departments have the same Finance Business Partner within Treasury and Exchequer.

44. The implementation of Connect Finance by the Government required new procedures to be operated by non-Ministerial departments and their suppliers. These procedures have placed additional requirements onto individual suppliers. Where the procedures are not followed it can result in delayed payments to suppliers and additional workload for non-Ministerial department finance staff.

45. Until recently, non-Ministerial departments have not been provided with routine clear visibility of balance sheet data including debtors, creditors and payment information. There has been an increase in the level of income, debts and bad debt provisions in some non-Ministerial departments. The lack of visibility has resulted in additional workload for non-Ministerial department finance staff and for Treasury and Exchequer teams.

Recommendation

R5 Enhance reporting in all non-Ministerial departmental annual reports to include details of whether additional budget allocations have delivered the objectives set out in the business cases.

Governance and assurance arrangements

Arrangements within departments

46. Governance and assurance arrangements are the systems, processes, and frameworks that ensure a department is managed effectively, transparently, and in line with its purpose, legal duties, and stakeholder expectations, with robust mechanisms to monitor, report, and improve performance.

47. Some of the senior officers in the non-Ministerial departments are Crown appointments, which brings with it unique accountabilities. Under the Public Finances (Jersey) Law 2019, the Chief Officer of a non-Ministerial department is also its Accountable Officer unless the Minister for Treasury and Resources accepts that there are exceptional circumstances that justify the appointment of an Accountable Officer other than the Chief Officer.

48. The Accountable Officer is not therefore always the most senior member of the department. In three departments the role of Accountable Officer is designated to another member of the department. All non-Ministerial departments hold regular senior management and/or team meetings.

49. Each Accountable Officer approves an annual year end governance statement for the department. The quality of these statements varies. Some non-Ministerial departments demonstrate good practice in governance in the preparation and challenge processes associated with the annual governance statements. In some instances however I noted little challenge to the Accountable Officer even where non-compliance with the Public Finances Manual (PFM) is evident.

50. Some non-Ministerial departments often submit exemption requests from complying with the PFM in connection with expenditure on travel and accommodation. There are examples of travel and accommodation costs being more expensive than they would have been if the corporate travel supplier had been used. The PFM states '*Except where otherwise provided for in this requirement, bookings must be made through..... and in all cases departments must retain evidence of the reasons why bookings were not made*

through 'the Corporate contract'. Evidence has not however been retained in all cases.

51. The Judicial Greffe and Viscount's Departments keep spreadsheet records of any procurement outside of the Government preferred systems. The 2025 governance statements for these departments note that '*Breaches and exemptions are recorded but a piece of work is currently being conducted to review existing exemptions and to check that relevant breaches are being reported and recorded appropriately. As it stands and as agreed with Commercial services colleagues the department manages a number of payments via the 'ad hoc' process. This is due to limitations and issues with Ariba (as raised in 2023 and 2024 Governance Statements)*.'

52. Two of the non-Ministerial departments had not retained records to support compliance with PFM requirements in respect of some aspects of procurement. This included retaining evidence of quotes for larger purchases and outsourced staff. I also noted that contracts for some outsourced staff were rolled over year after year without market testing. For one of these departments the 2025 governance statement noted that '*breaches and exemptions are recorded immediately*'. However no breaches or exemptions were on the schedule maintained by the Treasury and Exchequer Department despite procurement procedures for a number of purchases not being followed by the department concerned.

53. The Law Officers' Department has framework contracts in place for legal services and fees. The Judicial Greffe also has framework rates and payment schemes in place for external legal fees which are provided by statute including the ability of the Judicial Greffier to grant exceptional legal aid in appropriate cases. For both departments I identified examples where costs incurred were higher than the agreed framework rates. I was informed that there are situations where the relevant Chief Officers exercise their judgement in respect of complex cases and can deem it necessary to pay in excess of framework rates.

54. The Viscount's Department also has a framework of agreed fees and hourly rates in place for publicly funded work. For non-publicly funded work, the Viscount selects and negotiates fees with service providers.

55. Both the Law Officers' Department and the Viscount's Department make use of forensic accountancy services from accounting firms. Until recently there were no framework contracts in place for these services, with Chief Officers exercising their judgement in respect of the rates paid for these services. A framework and fee scale has now been put in place for forensic accountancy services. This has been led by the Law Officers' Department and it is now available to the Viscount's Department.

56. The Non-Ministerial Department Strategy Group has only held four meetings across the whole of 2025 to the end of September 2026. Not all departments attend this group regularly. The new Chair (Deputy Viscount) is now giving this group an added focus and emphasis going forward. There is an opportunity to use this group to demonstrate better liaison between Chief Officers on areas of common interest.

Liaison with Government of Jersey functions

57. A Non-Ministerial Departments Forum is in place which should act as an important link between non-Ministerial departments and the Government of Jersey. The Forum includes a Government representative and regular attendances from a variety of Government officers with relevant functions. The feedback from most non-Ministerial departments is that this forum is a useful vehicle for discussion and information sharing. The Forum had not however met at all during 2026 at the time of my fieldwork since the chairmanship of the Forum changed at the end of 2025. The fact that the Forum had not met creates risk for Government and for non-Ministerial departments. The Chair failed to react to requests from both Government and from other non-Ministerial departments for the Forum to meet. I understand that the Forum has now met since my fieldwork with another meeting planned for December 2026.

58. The level of liaison with and support received by the non-Ministerial departments from the central support functions (including Treasury, People Services, Digital Services, Jersey Property Holdings and policy functions) is varied. There remains no clear agreement on the services that the non-Ministerial departments can expect to receive and there is no consistent process for the allocation of some central support services.

59. Some non-Ministerial departments provided positive feedback on support they had received for priority digital projects while other departments were less positive in their feedback. A buildings working group has been established recently with Jersey Property Holdings in attendance.

Non-Ministerial Departments Audit Committee

60. The Non-Ministerial Departments Audit Committee is an advisory committee and was established in response to a recommendation made by my predecessor in 2019. All departments indicate that they find the committee to be useful and a source of advice, in terms of challenge and accountability.

61. The Chair of the committee wrote to each department in 2023, setting out areas for potential improvement in departmental performance. These included areas such as risk, recruitment, business partnering, IT initiatives, resourcing (in particular decisions on resources could be taken collectively) and governance statements. There has not however been an update on the action taken by the departments in response.

62. Due in part to a turnover of staff supporting the committee, there were no meetings of the committee between November 2025 and July 2026.

63. As reported in *Financial Management and Internal Control – Follow up* (July 2025) the responsibility of the committee under its Terms of Reference to assess whether the resources allocated to non-Ministerial departments have been used efficiently and effectively had not been addressed in the work undertaken to that date. This continues to be the case with the relevant recommendation from my 2025 report yet to be implemented.

Recommendations

R6 Reinvigorate the Non-Ministerial Department Strategy Group to drive greater collaboration on areas of common interest among departments.

R7 Reinvigorate the Non-Ministerial Departments Forum to provide a formal point of liaison and, where appropriate, escalation between non-Ministerial departments and the Government.

R8 Those non-Ministerial departments that do not currently document formally all approved exemptions should introduce processes to do so.

R9 Reset the relationship between non-Ministerial departments and central functions to ensure that there is clarity of expectations on service provision and performance standards.

Organisational development and improvement

Organisational development

64. Non-Ministerial departments use a variety of formal and informal systems for matters relating to human resources (in particular for performance management and absence recording). For performance management, three departments use Government of Jersey systems (States Greffe, Judicial Greffe and Viscount's). For the Judicial Greffe and Viscount's Departments, staff performance appraisal rates are high at more than 80%, with the States Greffe around 50% at the time of my fieldwork. The Law Officers' Department uses a different system linked to Terms and Conditions and has a high rate of staff performance appraisal at nearly 100%.

65. The States Greffe, Judicial Greffe and the Law Officers' Department use a different system for absence recording as it is deemed by officers to be more effective for their purposes and facilitates flexible working practices. This system captures management information for monitoring data such as staff sickness absence, in a different format to the My View system used by Government. One non-Ministerial department does not operate formal staff performance appraisal systems (the Bailiff's Chambers). The Office of the Lieutenant Governor has recently introduced performance appraisals but not on the Government of Jersey system.

66. Compliance with training, including leadership training, designated as mandatory for Government varies considerably across non-Ministerial departments. It is not always clear when Accountable Officers within non-Ministerial departments consider training to be mandatory. The Viscount's Department achieved 100% compliance on some training initiatives with the Judicial Greffe, States Greffe and Law Officers' Department having high rates of compliance on some training. Two departments do not engage fully with Government training initiatives and demonstrate low levels of completion.

Performance measurement and improvement

67. While some non-Ministerial departments have developed and publish service performance measures, there are opportunities for all departments to

enhance the performance measures used to set objectives and performance targets, in particular to demonstrate value for money, and to assess outcomes compared with the targets.

68. The Law Officers' Department holds Lexcel accreditation which is a legal practice quality mark for client care, compliance and practice management. The department is subject to an annual independent assessment, the last of which at the time of my fieldwork was November 2025. This assessment identified 29 areas of good practice where the department exceeded what the Lexcel standards require. The assessment concluded that the department continues to be well run and continues to have the requirements of the standards embedded throughout its work.

69. I observed limited evidence of non-Ministerial departments undertaking comparisons of services and performance with other jurisdictions. The quality of data on which to base comparisons will be improved once the new Courts digital system and Law Officers' Department practice management system are embedded. This will give greater opportunity for benchmarking performance against other jurisdictions.

70. I undertook a high level comparison of some areas of non-Ministerial department activities against other jurisdictions. I found that:

- Jersey's Economic Crime and Confiscation Unit (ECCU) continues to deliver strong value for money relative to its size and mandate. The ECCU is within the top tier of small, finance-services based jurisdictions, comparable to Gibraltar and ahead of Guernsey and the Isle of Man in terms of economic-crime intensity and asset-recovery yield
- in conjunction with the Bailiff's Chambers, the Judicial Greffe and Viscount's Departments provide one of the most efficient and productive small jurisdiction justice systems in the British Isles, characterised by:
    - high throughput across all jurisdictions
    - broad functional scope (courts, tribunals, enforcement, insolvency, coroner, public registry)
    - strong income recovery

- lower net cost per resident than peer jurisdictions; and
- modern digital infrastructure

- the States Greffe is significantly more active and delivers a broader range of functions than equivalent parliamentary service departments in other small jurisdictions. Its cost to output ratio is competitive, despite higher gross expenditure related to:
  - supporting more scrutiny activity relative to other jurisdictions
  - running larger public engagement and education programmes
  - managing Vote.je and election campaigns
  - providing secretariat services to more independent bodies
  - hosting international parliamentary conferences; and
  - supporting a larger number of elected members (49) than Guernsey (38) or Isle of Man (24); and
- there is limited available cross jurisdiction data to compare to the unique activities of the Bailiff's Chambers.

Recommendations

R10 Introduce formal performance appraisal processes in the Bailiff's Chambers to include implementation of staff development plans.

R11 Non-Ministerial departments that do not currently document formally what training is considered to be mandatory and for which staff, should do so. Compliance with mandatory training requirements should be monitored.

R12 All non-Ministerial departments should continue to develop service performance measures for each departmental function and monitor performance annually including benchmarking with similar jurisdictions where possible.

Technology and innovation

71. A number of the non-Ministerial departments are embracing new technology systems to support their activities. These include the Courts digitisation project, the Automatic Voter Registration (AVR) system and a new practice management system being implemented by the Law Officers' Department. In addition, in the Bailiff's Chambers and Judicial Greffe, litigation is now paperless and the process of beginning proceedings by buying Jurat stamps has now been replaced by a wholly electronic system. There is also a new jury selection and management system (Tirage) and a new coroner case management system (Civica/iCasework) in the Viscount's Department.

72. Some non-Ministerial departments are also exploring how to use Artificial Intelligence (AI) but none have yet progressed AI innovation as part of a major project.

73. The non-Ministerial departments were not involved in the prioritisation of the Digital Services work programme. The States Greffe obtained good support from Digital Services when implementing the AVR system which had been included on the prioritised work programme.

74. There are no service level agreements in place regarding the services provided by Digital Services to non-Ministerial departments and there is a lack of clarity over recharge arrangements.

Capacity and capability

Workforce planning and resource management

75. For those non-Ministerial departments with documented workforce plans there are opportunities for enhancement of these plans to document fully the future skills needed for a sustainable workforce and for succession planning. Some non-Ministerial departments were developing their workforce plans further at the time of my fieldwork.

76. The two departments which do not engage fully with central training requirements and initiatives also do not have documented workforce development plans.

Capacity of the Royal Court

77. At the time of my fieldwork, operation of the Royal Court scheduling was not running effectively. Inconsistent scheduling has led to both resource implications and social implications, with cancellations of both witnesses and experts, along with associated costs. Courts run by the Judicial Greffe are operating smoothly with cases scheduled effectively in advance and opportunities to plan for efficiencies are evident. Action Plans had been prepared for improving the running of the Royal Court. Updated guidance on requesting date-fixes/Court dates and corresponding with the Court has been implemented with effect from 21 September 2026.

Recommendation

R13 All non-Ministerial departments should document formally, or update existing, workforce plans taking account of recruitment issues, succession planning and workforce development. In doing so, investigate potential opportunities for non-Ministerial departments to share staff and career pathways.

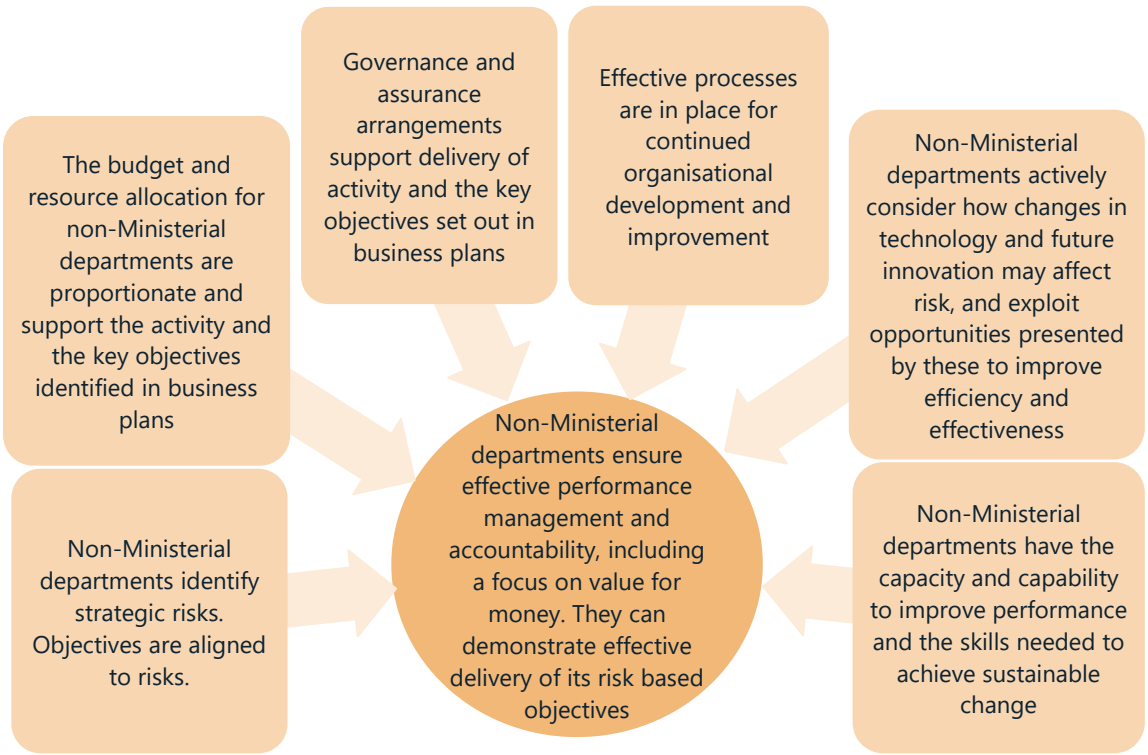
Appendix One

Audit Approach

This audit used 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 used the following criteria:



The approach included the following key elements:

- Document request followed by review and analysis, and
- Interviews with key officers and contractors

The documents reviewed included:

- Agendas, papers, and minutes of Departments' management team meetings for 2025 and 2026
- Agendas, papers, and minutes of Non-Ministerial Departments Forum meetings for 2025 and 2026
- Agendas, papers, and minutes of Non-Ministerial Departments Strategy Group meetings for 2025 and 2026
- Agendas, papers, and minutes of the Non-Ministerial Departments Audit Committee meetings for 2024, 2025, and 2026
- Business cases for budget growth
- Comparative jurisdictions performance reports and comparative datasets for benchmarking purposes
- Departments' business plans and annual reports for 2024 to 2026
- Departments' governance statements for 2025
- Departments' latest performance report and associated reporting
- Departments' risk registers
- Departments' schemes of delegation
- Detailed financial budget and staff structure for 2025 and 2026
- Finance reports for 2025 and 2026 to date
- Internal Audit reports
- Judicial Greffe: Action plans for digitisation of the Court Service, including good practice, implementation progress, and benefits realisation
- Operational people dashboard for the latest month in 2026.
- Sample of procurement contracts and schedule of breaches and exemptions for 2025 and 2026

- States Greffe: Action plans for the IT project for the electoral registration system, including good practice, implementation progress, and benefits realisation
- Workforce and organisational development plans.

The following people contributed information through interviews or by correspondence:

- Bailiff
- Chair and members of the Non-Ministerial Department Audit Committee
- Chief Internal Auditor
- Chief of Staff Lieutenant Governor's Department
- Chief Officer, Bailiff's Chambers
- Chief Operating Officer for Judicial Greffe and Viscount's Department
- Deputy Greffier
- Director of Finance Business Partnering, Government of Jersey
- Greffier
- Head of Financial Governance, Government of Jersey
- Head of Risk
- Judicial Greffier
- Non-Ministerial Department HR Business Partner
- Non-Ministerial Departments Finance Business Partner
- Official Analyst
- Practice Director Law Officers' Department
- Principal Legal Adviser

- Viscount

The fieldwork was carried out by affiliates working for the Comptroller and Auditor General, in June to August 2026.

Appendix Two

Summary of Recommendations

R1 All non-Ministerial departments should formally document and publish business plans containing information on:

- strategic objectives
- specific performance targets and measures to assess outcomes; and
- strategic risks.

R2 All non-Ministerial departments should review their risk registers to consolidate the risks and mitigations recorded.

R3 Those non-Ministerial departments which do not use the Government Enterprise Risk Management system to record risks should actively consider doing so.

R4 Develop and implement a formal mechanism for the escalation of non-Ministerial department risks. This mechanism could include escalation to the Non-Ministerial Departments Audit Committee and to the States Treasurer where appropriate in the context of his wider responsibilities for the public finances of Jersey.

R5 Enhance reporting in all non-Ministerial departmental annual reports to include details of whether additional budget allocations have delivered the objectives set out in the business cases.

R6 Reinvigorate the Non-Ministerial Departments Strategy Group to drive greater collaboration on areas of common interest among departments.

R7 Reinvigorate the Non-Ministerial Departments Forum to provide a formal point of liaison and, where appropriate, escalation between non-Ministerial departments and the Government.

R8 Those non-Ministerial departments that do not currently document formally all approved exemptions should introduce processes to do so.

R9 Reset the relationship between non-Ministerial departments and central functions to ensure that there is clarity of expectations on service provision and performance standards.

R10 Introduce formal performance appraisal processes in the Bailiff's Chambers to include implementation of staff development plans.

R11 Non-Ministerial departments that do not currently document formally what training is considered to be mandatory and for which staff, should do so. Compliance with mandatory training requirements should be monitored.

R12 All non-Ministerial departments should continue to develop service performance measures for each departmental function and monitor performance annually including benchmarking with similar jurisdictions where possible.

R13 All non-Ministerial departments should document formally, or update existing, workforce plans taking account of recruitment issues, succession planning and workforce development. In doing so, investigate potential opportunities for non-Ministerial departments to share staff and career pathways.

JERSEY AUDIT OFFICE

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