

**The Chief Executive and Director General, Treasury
and Exchequer's response to Public Accounts
Committee Review of States Annual Report and
Accounts 2019**

September 2020

Chief Executive/Treasurer of the States Response:

Review title: [PAC Review of States Annual Report and Accounts 2019](#)- Executive Response by 4th September 2020 please.

Summary of response

The Chief Executive Officer and Treasurer welcome the report of the PAC. All recommendations are accepted and will be in place for the 2020 Annual Report and Accounts. Continuous improvement of both content and timeliness of all published financial information is a key objective on an ongoing basis.

Action Plan

Recommendation	Action	Target date	Responsible Officer
R1: The Chief Executive should ensure that the branding of key States documents is clear and demonstrates recognition that the terms (States of Jersey and Government of Jersey) are not interchangeable.	This will be clearer for the 2020 Annual Report and Accounts and other key documents which pertain to both Government and States group departments.	28/10/2020	Head of Marketing, Design and Digital
R2: (a) The weaknesses in systems and processes should be identified at an early stage so that they can be remedied in good time and not impede the faster close of accounts for 2020; (b) Every effort should be made to significantly reduce the number and extent of disclosure errors; (c) There should be effective timetabling and effective contingency timetabling to enable all parties to have sufficient time to comment on versions of the Annual Report and Accounts and to enable officers to respond more completely and more effectively to the comments that are raised.	A) Key processes and judgement areas are being documented and shared with the external auditors in the planning phase of the 2020 audit. B) Materiality and reporting clarity judgment will continue to be applied. Qualitative not quantitative measures are applied to the disclosure points. C) A detailed project management timetable has been produced for the Annual Report and Accounts. This includes review points for the Risk and Audit Committee and external audit team as well as other stakeholder.	A) December 2020 B) March 2021 C) Jan/Feb 2021	Head of Group Reporting

<p>R3: The requirement (for the Chief Executive to sign off the Performance Report within the States Annual Report and Accounts) should be reinstated for the 2020 Performance Report, in accordance with best practice as it demonstrates public ownership and accountability for the data contained within the performance report.</p>	<p>This will be clarified and implemented for the 2020 Annual Report and Accounts, although the 2019 Annual Report and Accounts were signed as a single document that included performance indicators.</p>	<p>February 2021</p>	<p>Chief Executive and Head of Group Reporting</p>
<p>R4: Baselines (in performance data) should be established at the outset, so that performance improvement can be meaningfully measured and reported for the 2020 Annual Report and Accounts.</p>	<p>Baseline data and value is being defined for each indicator in Jersey's performance framework and any variance will be reported against this baseline in the Annual Report and Accounts 2020</p>	<p>March 2021</p>	<p>Director of Strategic Planning and Performance</p>
<p>R5: The laying of the States Annual Report and Accounts should be expedited as soon as practicable after the audit is complete and the Comptroller and Auditor's certificate has been issued.</p>	<p>This will again be part of the 2020 Annual Report and Accounts.</p>	<p>April 2021</p>	<p>Head of Group Reporting</p>