

## States Greffe

Deputy Lyndsay Feltham  
Chair of the Public Accounts Committee

**BY EMAIL**

19<sup>th</sup> December 2023

Dear Chair,

**Governance of Special Funds: Criminal Offences Confiscation Fund**

As you may be aware, the Children, Education and Home Affairs Scrutiny Panel published its [comments paper](#) on the Proposed Government Plan 2024-2027 on the 6<sup>th</sup> of December 2023.

The Panel highlighted in its review findings that funds paid out of the Criminal Offences Confiscation Fund (COCF) for certain projects have been carried forward for several years within the Consolidated Fund, rather than the funds remaining in the COCF for management.

One example, highlighted in the Panel's comments paper, was a transfer of £6.5 million from the COCF in January 2018 for the purpose of funding the Prison Phase 6 developments, however, the funding was not utilised for the project until 2021. The Panel recognises the need for flexibility allowed by the Public Finances Manual to carry forward funding but queries the length of time between the transfer and usage of money originating from a designated 'special fund', including whether this achieved the best value for money.

Further examples of projects funded from the cashflow of the COCF were detailed in a [letter](#) to the Panel by the Minister for Justice and Home Affairs on 11<sup>th</sup> May 2023, including the Firearms Range, Prison Phase 8, and the Sexual Assault Referral Centre.

As the Panel noted in its comments paper *"it is not within the Panel's remit to review the accountability of the States of Jersey's special funds, however, it would like to highlight the queries it has around the carry forward of unspent balance over several years and whether the practical application of governance processes that are in place around the use of the special funds are suitable and ensure the most appropriate management and application of public money"*.

The Panel agreed to write to the Public Accounts Committee (PAC) to highlight this finding, as we believe that the PAC would be the appropriate body to assess and provide appropriate scrutiny to this query, if it is considered suitable.

We value the collaborative approach with the PAC and would be happy to provide any further information should you require it.



Yours sincerely,

**Deputy Catherine Curtis**  
**Chair**  
**Children, Education and Home Affairs Scrutiny Panel**