

Jersey Performance Framework

14 October 2024

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Report by the Comptroller and Auditor General: 14 October 2024

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. Jersey is one of a small number of jurisdictions that have enshrined into law a requirement to consider sustainable wellbeing in Government decision making.
2. Under Article 9 (6) of the Public Finances (Jersey) Law 2019 (the 2019 Law), the Council of Ministers is required to take account of the medium-term and long-term sustainability of the States' finances and the outlook for the economy in Jersey in preparing Government Plans.
3. In addition, under Article 9 (9) of the 2019 Law, the Council of Ministers must take into account the sustainable wellbeing (including the economic, social, environmental and cultural wellbeing) of the inhabitants of Jersey over successive generations in preparing the Government Plan. It is also required to set out in the Government Plan how the proposals in the Plan take that sustainable wellbeing into account.
4. The Government Plan is a key element of planning and resource allocation within Government. Sustainable wellbeing should therefore be central to considerations underpinning the way in which the Government plans, makes decisions and designs public services in Jersey.
5. In order to measure progress against long-term wellbeing indicators, the States of Jersey established the Jersey Performance Framework. The Jersey Performance Framework combines:
 - a set of Island Outcome Indicators that measure the progress that Jersey is making towards achieving sustainable wellbeing. These indicators focus on long-term progress rather than short-term intervention; and
 - a set of Service Performance Measures that are short-term indicators showing how well the Government is currently performing.
6. The Island Outcome Indicators are focussed on three main themes as shown in Exhibit 1.

Exhibit 1: Island Outcome Indicators



Source: Government of Jersey

7. The review has evaluated the extent to which sustainable wellbeing and Island Outcome Indicators feature in frameworks used for providing advice to support effective decision making within the Government of Jersey.

Key findings

8. Jersey is a leading jurisdiction by enshrining into law a requirement to consider sustainable wellbeing in Government decision making. While legislation requires the Council of Ministers to take account of sustainable wellbeing in the Government Plan, there is no statutory requirement for sustainable wellbeing to be taken into account in preparing a Common Strategic Policy (CSP).
9. There is no statutory responsibility placed on officers to take account of sustainable wellbeing in providing advice to Ministers or in planning the provision of public services. The only obligation on officers is that contained within the Public Finances Manual (PFM) in respect of expenditure decisions made by Accountable Officers.

10. No explicit responsibilities are placed on scrutiny panels, the Public Accounts Committee, internal audit, the risk and audit committees or the Comptroller and Auditor General to scrutinise or provide assurance on sustainable wellbeing obligations.
11. The Island Outcome Indicators are published on the Government website and are updated on a real-time basis as new data is available. The Government has recognised the need to, and has a stated intention to, improve the public reporting of sustainability matters.
12. The Jersey Performance Framework has not been based specifically on the United Nations Sustainable Development Goals (SDGs). The Island Outcomes set out long-term sustainable wellbeing outcomes that have been chosen for Jersey by Islanders. The SDGs however are a common standard for sustainability reporting globally. To avoid confusion it would be helpful to set out and explain the similarities, differences and interactions between the Island Outcomes and the SDGs to enable broader comparisons between Jersey and other jurisdictions.
13. I have identified a number of areas where processes can be enhanced to meet best practice in embedding sustainable wellbeing principles into Government process. One important area for enhancement would be for key Government documents, including, as a minimum, Ministerial Decision cover sheets, to set out an explicit accountability statement of how the document will positively impact on the three themes of sustainable wellbeing (economy, community and environment) and how the delivery of the actions that lead to these outcomes will be assured.

Conclusions

14. Jersey has been at the forefront of best practice in implementing a requirement to consider sustainable wellbeing in Government decision making.
15. An updated suite of Island Outcome Indicators has been published recently. Following this update there is an opportunity to enhance further the duties, accountabilities and underlying processes that support the delivery of sustainable wellbeing to current and future generations of Islanders.

Objectives and scope of the review

16. The review has evaluated the extent to which sustainable wellbeing and Island Outcome Indicators feature in frameworks used for providing advice to support effective decision making within the Government of Jersey.
17. In doing so, the review describes the progress made to date by the States of Jersey in implementing the relevant Articles of the 2019 Law. It identifies good practices in Jersey, compares practices in Jersey to other jurisdictions and makes recommendations to develop practices in the future.
18. The review sets out the approaches being adopted to integrate sustainable wellbeing into the Government of Jersey (in other words, Government Departments) in order to identify recommendations for improvement.
19. The review also identifies how sustainable wellbeing considerations could be applied to advice and decision-making frameworks and structures in other States of Jersey entities.
20. In carrying out the fieldwork, a sample of strategies, policies, policy frameworks and decisions across a sample of Government Departments has been reviewed.
21. The review also considers the work being undertaken to refresh and refine the content and presentation of the Island Outcome Indicators. The review has not however included an audit of the Island Outcome Indicators or the Service Performance Measures.
22. More information on the audit approach adopted can be found in Appendix One.

Detailed findings – overall framework

23. In this section I consider:

- the development of requirements and indicators in Jersey
- Government Planning and Reporting and the 'Golden Thread'
- governance and accountability arrangements; and
- how Jersey's requirements compare to other jurisdictions.

Development of requirements and indicators in Jersey

24. In 2015, the States Assembly approved a commitment to bring forward a new planning framework to define social, economic and environmental outcomes against which progress in Jersey could be measured. This commitment was followed by two major public consultations that took place in 2016 and 2017. These consultations resulted in the publication of the Future Jersey Vision 2017-2037¹ and Ten Island Outcomes.

25. There were two key developments during 2019:

- the identification of Island Outcome Indicators to support the monitoring of sustainable wellbeing of Islanders (see Exhibit 1); and
- the approval of the Public Finances (Jersey) Law 2019 (the 2019 Law).

26. Under Article 9 (9) of the 2019 Law, the Council of Ministers must

(a) in preparing the government plan, take into account the sustainable well-being (including the economic, social, environmental and cultural well-being) of the inhabitants of Jersey over successive generations; and

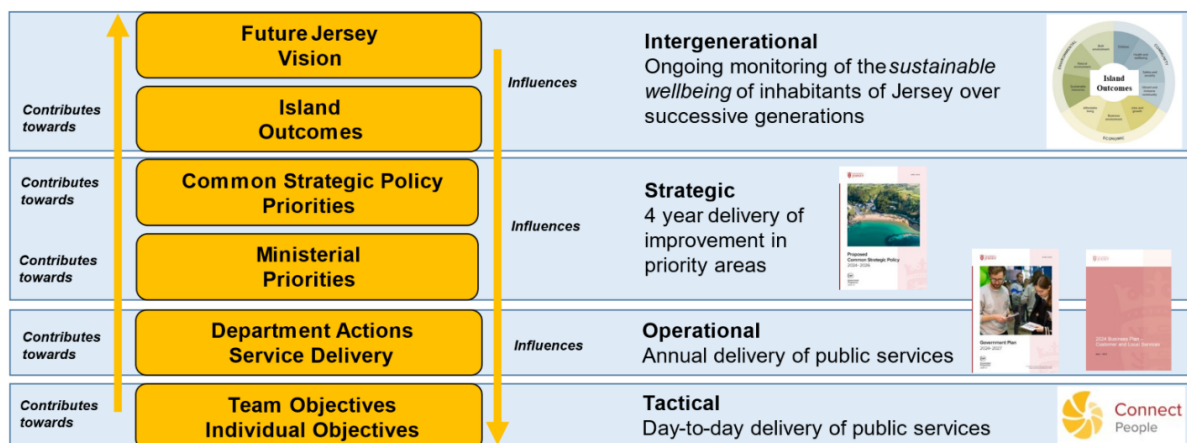
(b) set out in the government plan how the proposals in the plan take that sustainable well-being into account.

27. The Public Finances Manual (PFM) issued under the 2019 Law states that *'Accountable Officers should take into account the sustainable wellbeing (including the economic, social, environmental and cultural well-being) of the inhabitants of Jersey over successive generations when making expenditure and procurement decisions'*.
28. In 2020 the Jersey Performance Framework was established to publish performance information. It initially included the Island Outcome Indicators and was later expanded to include the Service Performance Measures which are used to monitor the performance of public services.
29. In 2020, the initial 58 Island Outcome Indicators identified during the Future Jersey Vision consultation were expanded to 193 indicators, grouped around storyboards linked to the Island Outcomes. The storyboards and the associated indicators were published on the Government website.
30. During 2023-24, a comprehensive review of the Island Outcome Indicators was undertaken by Statistics Jersey. A new visualisation of the Indicators has been developed and is now published on the Government website. The Indicators were also reviewed and reduced to a total of 69 indicators with 13 more in development.

Government Planning and Reporting and the 'Golden Thread'

31. Key planning and reporting documents for the Government include the Common Strategic Policy, the Government Plan, Department Business Plans and the Annual Reports and Accounts. Exhibit 2 depicts the intended 'Golden Thread' that aligns long-term sustainable wellbeing with day-to-day objectives and decisions.

Exhibit 2: The Golden Thread



Source: Government of Jersey

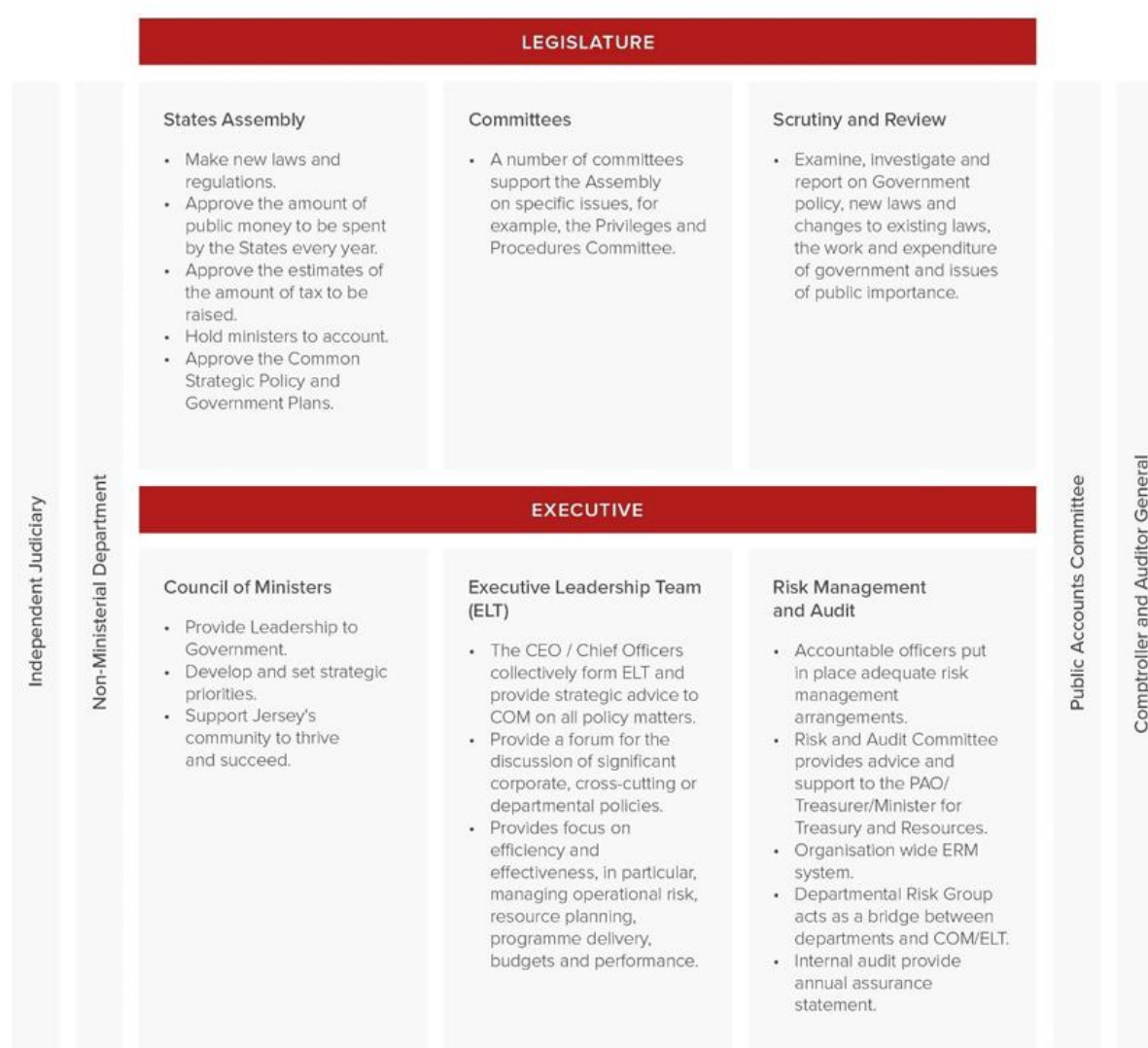
32. The Common Strategic Policy (CSP) sets out the medium-term strategic priorities of the Government of Jersey for each term of office. Since the Future Jersey Vision was published there have been three CSPs, each of which has made incremental progress in linking to the Jersey Performance Framework:
- CSP 2018-2022 makes reference to the commitment to develop a new long-term strategic framework
 - CSP 2023-2026 commits to working towards the Future Jersey Vision and the ten Island Outcomes and identifies relevant indicators that the CSP will focus on; and
 - CSP 2024-2026 is based on the Island Outcomes and links 13 priorities to the three sustainable wellbeing themes underpinning the Island Outcome Indicators.
33. There is however no statutory requirement in place for sustainable wellbeing to be taken into account in preparing a CSP.
34. The Government Plan sets out the funding position for the Government, including income, and capital and revenue expenditure. It is in respect of the Government Plan that the 2019 Law places obligations for sustainable wellbeing on the Council of Ministers. The obligation on the Council of Ministers is to take account of sustainable wellbeing in preparing the Government Plan and to set out in that Plan how its proposals take that sustainable wellbeing into account.
35. The Government develops and publishes multiple strategies, policy frameworks and policies that support the delivery of the CSP and the Government Plan. The statutory obligations however relate solely to the Government Plan itself. As part of my work, I have reviewed a sample of strategies, policies, policy frameworks and decisions to consider how well they reflect sustainable wellbeing. I return to this later in my report.
36. Individual Government departments produce annual business plans setting out the key objectives for the respective departments and the Ministers that they serve. They also contain the service performance measures relevant to that department. 'Connect People' is the performance management process for Government staff. This requires agreement between managers and team members of their goals and targets (which should be aligned to Government and strategic goals and departmental business plans), alongside reporting against performance.
37. There is no statutory responsibility placed on officers to take account of sustainable wellbeing in providing advice to Ministers or in planning the provision of public services. The only obligation on officers is that contained within the PFM in respect of expenditure decisions made by Accountable Officers. As part of my

work, I have reviewed a sample of decisions made to consider how well they reflect sustainable wellbeing. I return to this later in my report.

Governance and accountability

38. The Governance Framework in operation within the States of Jersey is summarised in Exhibit 3.

Exhibit 3: States of Jersey Governance Framework



Source: States of Jersey Annual Report and Accounts 2023

39. The current framework places obligations on the Council of Ministers and on Accountable Officers through the PFM. The obligations placed on the Council of Ministers include a degree of accountability in that they are required to set out in

the Government Plan how the proposals in the Plan take sustainable wellbeing into account.

40. Accountable Officers are required to complete annual governance statements. While these statements include a confirmation on department business planning and alignment to strategic priorities, they do not include any express confirmation that sustainable wellbeing has been taken into account in expenditure and procurement decisions.
41. No explicit responsibilities are placed on scrutiny panels, the Public Accounts Committee, internal audit or the risk and audit committees or the C&AG to scrutinise or provide assurance on sustainable wellbeing obligations.
42. The Island Outcome Indicators are published on the Government website and are updated on a real-time basis as new data is available. The 2023 States of Jersey Annual Report and Accounts contained a commentary on performance using the three themes of the Jersey Performance Framework. It also contained a sustainability report providing a commentary on a number of areas of sustainable wellbeing. The Government has recognised the need to, and has a stated intention to, improve the public reporting of sustainability matters. My report *Transparency and Excellence in Annual Reporting* (September 2024) reiterated the following relevant recommendations that I had made in previous reports:

R3 Set out a public ambition and timetable for the production of a States of Jersey annual sustainability report. In doing so, consider:

- *the Jersey Performance Framework and the Task Force on Climate-related Financial Disclosures (TCFD) recommended disclosures*
- *whether the sustainability report should form part of the States of Jersey Annual Report and Accounts or be a separate report*
- *publishing targets alongside actual performance and comparative data with other jurisdictions where this is available; and*
- *the degree of independent assurance that should be provided over the data contained within the sustainability report.*

R4 Set out minimum requirements for sustainability reporting by States established and States controlled entities. In doing so, consider how to apply the Jersey Performance Framework and the TCFD recommended disclosures.

How Jersey compares to other jurisdictions

United Nations Sustainable Development Goals

43. In 2015, all United Nations Member States adopted the 2030 Agenda for Sustainable Development. Core to this Agenda is a set of 17 Sustainable Development Goals (SDGs) as shown in Exhibit 4.

Exhibit 4: UN SDGs



Source: United Nations

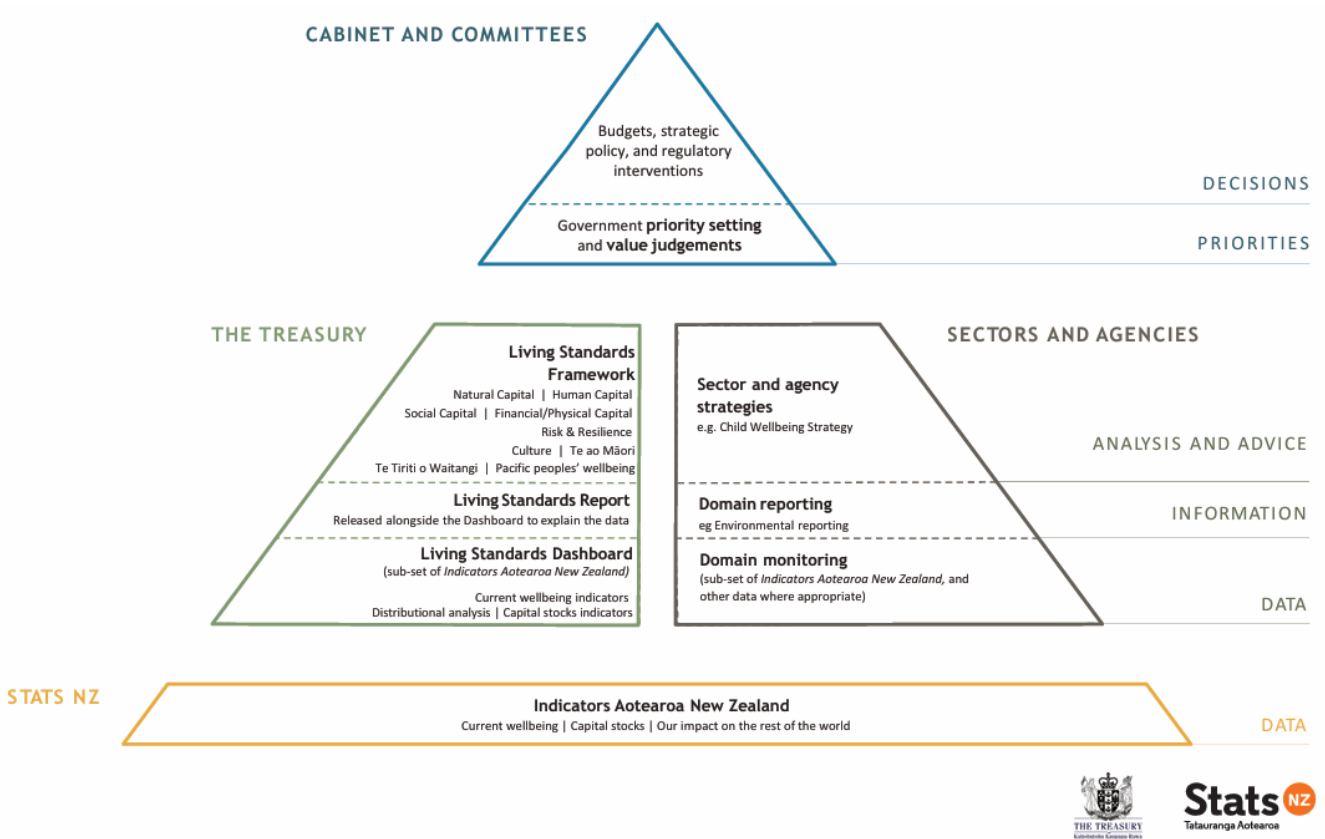
44. Several governments have taken significant steps to embed the SDGs into their national legislation and policies. For example:
- **Germany** has incorporated the SDGs into its national sustainable development strategy
 - **Mexico** has embedded the SDGs into its national development plan
 - **New Zealand** has embedded the SDGs into its National Framework through a number of initiatives including its Living Standards Framework, a suite of statistical indicators, a voluntary national review and an all Government approach

- **Scotland** has sought to embed the SDGs into its National Performance Framework (NPF) which is underpinned by the Community Empowerment (Scotland) Act 2015. Further legislation has been proposed in Scotland through the Wellbeing and Sustainable Development (Scotland) Bill
 - **Sweden** has integrated the SDGs into its national policies and has a dedicated action plan to ensure the implementation of these goals across various sectors
 - **the United Kingdom** has committed to embedding the SDGs into the planned activities of each government department; and
 - **Wales** introduced the Well-being of Future Generations (Wales) Act 2015. This Act requires public bodies in Wales to consider the long-term impact of their decisions and work towards seven wellbeing goals.
45. The Jersey Performance Framework has not been based specifically on the SDGs. The Island Outcomes set out long-term sustainable wellbeing outcomes that have been chosen for Jersey by Islanders. They are supported by the Island Outcome Indicators. The SDGs however are a common standard for sustainability reporting globally. To avoid confusion, it would be helpful to set out and explain the similarities, differences and interactions between the Island Outcomes and the SDGs to enable broader comparisons between Jersey and other jurisdictions.
46. Jersey is considerably smaller in scale than many other jurisdictions that have embedded sustainable wellbeing into legislation. Nevertheless there is merit in comparing the approach adopted in Jersey to other jurisdictions in order to consider whether there is good practice that Jersey can learn from in a way that is proportionate to the Island. I have compared the approach in Jersey to New Zealand, Scotland and Wales and set out my findings in the next three sections.

The approach adopted in New Zealand

47. The New Zealand Government has introduced a number of initiatives to progress towards the SDGs. Many of these initiatives have taken place outside of legislative requirements. These initiatives are aimed at supporting the government's ambition to use a wellbeing approach to strategic decision-making. Exhibit 5 summarises the approach being adopted.

Exhibit 5: The New Zealand approach to sustainable wellbeing



Source: New Zealand Government

48. I comment on three initiatives adopted by New Zealand in comparison to the approach adopted in Jersey in Exhibit 6.

Exhibit 6: Observations on New Zealand initiatives in comparison to Jersey

Initiative	Summary	Observations
Living Standards Framework (LSF)	<p>The New Zealand Treasury has developed the LSF as a practical policy advice tool to support the application of a wellbeing approach more systematically across policy advice. The LSF includes a structured database of indicators to be used as part of the financial and economic analysis of options for government action to support progress towards achieving the SDGs.</p> <p>In 2019 the New Zealand Government published its first Well-being Budget using the LSF analysis.</p>	<p>The Government of Jersey has not as yet implemented a full suite of practical tools and guidance to support Accountable Officers in discharging their sustainable wellbeing responsibilities under the PFM or in developing policy and advice to Ministers.</p> <p>A revised Island Outcome Indicators Dashboard was released in July 2024. This provides useful indicator analysis to decision makers.</p>

Initiative	Summary	Observations
Indicators Aotearoa New Zealand - Ngā Tūtohu Aotearoa	Indicators Aotearoa New Zealand is being developed by Stats NZ as a source of measures for New Zealand's wellbeing. The set of indicators goes beyond economic measures to include wellbeing and sustainable development.	The development of a specific suite of indicators is similar to the development of the Jersey Island Outcome Indicators.
Te Tai Waiora Wellbeing Report	<p>Under the terms of the Public Finance (Wellbeing) Amendment Act 2020, the New Zealand Treasury is required to provide an independent report on the state of wellbeing in New Zealand at least every four years.</p> <p>This wellbeing report is part of a suite of reporting documents, required by either the Public Finance Act (1989) or the Public Service Act (2020), which also includes:</p> <ul style="list-style-type: none"> • Investment statements • Long-term fiscal position • Long-term insights briefings; and • Economic and fiscal updates. <p>The first independent wellbeing report was published in November 2022.</p>	There is a clearer link in New Zealand than in Jersey between financial and fiscal reporting and sustainable wellbeing.

Source: Jersey Audit Office analysis

The approach adopted in Scotland

49. Scotland has sought to embed the SDGs into its National Performance Framework (NPF). The NPF is underpinned by the Community Empowerment (Scotland) Act 2015. In addition, a Wellbeing and Sustainable Development (Scotland) Bill is currently being proposed which aims to further embed sustainable development principles into legislation. This proposed bill includes the establishment of a Wellbeing and Sustainable Development Commissioner and places duties on public sector bodies to ensure decisions are sustainable and consider the wellbeing of future generations.
50. I comment on five initiatives adopted by Scotland in comparison to the approach adopted in Jersey in Exhibit 7.

Exhibit 7: Observations on Scottish initiatives in comparison to Jersey

Initiative	Summary	Observations
National Outcomes	The Community Empowerment (Scotland) Act 2015 puts an outcomes approach to public services on a statutory footing. It requires Scottish Ministers to 'consult on, develop and publish a new set of National Outcomes for Scotland and to regularly report on progress'. The Act requires that national outcomes need to be reviewed at least every five years.	Jersey's Island Outcomes are not underpinned by specific statutory requirements. There is no statutory requirement for the Island Outcomes to be reviewed and updated on a periodic basis.
Consultation	Ministers are required to consult people who represent communities in Scotland, and the Scottish Parliament. They must also have regard to reducing inequalities.	There are no specific consultation requirements in Jersey.
National Performance Framework	The National Performance Framework (NPF) was launched in June 2018. It sets out 11 long-term outcomes for Scotland, underpinned by 81 national performance indicators against which progress can be measured. The NPF is aligned to the UN SDGs.	The Jersey Performance Framework and supporting Island Outcome Indicators are not specifically aligned to the SDGs.
Reporting	Ministers must regularly publish reports on progress towards these outcomes.	There are no requirements in Jersey to produce reports on progress towards the Island Outcomes.
Duties on public authorities	There is a duty on public authorities to have regard to the National Outcomes in carrying out their functions.	No duty is placed on public authorities in Jersey. Duties are placed on the Council of Ministers and, through the PFM, to a limited extent on Accountable Officers.

Source: Jersey Audit Office analysis

The approach adopted in Wales

51. I have compared the legislative duties and requirements of Jersey (contained in the 2019 Law) with Wales (contained in the Well-being of Future Generations (Wales) Act 2015). Exhibit 8 contains more details.

Exhibit 8: Observations on Welsh duties and requirements in comparison to Jersey

Legislative aspects	Welsh requirements	Observations
Definitions	'Sustainable development' is the process of improving the economic, social, environmental and cultural wellbeing of Wales by taking action, in accordance with the sustainable development principle aimed at achieving the wellbeing goals.	Sustainable wellbeing is defined in a similar way in Wales and Jersey. The Welsh legislation focusses on the process of sustainable development and links to defined principles and goals that are also defined in legislation.
Duties	Each public body must carry out sustainable development. The action a public body takes in carrying out sustainable development must include setting and publishing wellbeing objectives that are designed to maximise its contribution to achieving each of the wellbeing goals and taking all reasonable steps (in exercising its functions) to meet those objectives.	The duties in Jersey are placed on the Council of Ministers and relate solely to taking account of sustainable wellbeing in the Government Plan. The Welsh legislation places duties on all public bodies not just the Welsh Government. The Welsh legislation places more specific obligations on public bodies by requiring objectives to be set and published to achieve defined wellbeing goals. It also requires bodies to take action to meet those objectives and to publish those actions.

Legislative aspects	Welsh requirements	Observations
Sustainable development principle	<p>Public bodies are required to take account of specific matters so that they act in a manner which seeks to ensure that the needs of the present are met without compromising the ability of future generations to meet their own need.</p> <p>The specific matters that must be taken into account include:</p> <ul style="list-style-type: none"> • balancing short-term needs with the need to safeguard the ability to meet long-term need • taking an integrated approach • involving other persons with an interest in achieving the wellbeing goals and of ensuring those persons reflect the diversity of the population • acting in collaboration with any other persons and bodies; and • deploying resources to prevent problems occurring or getting worse. 	Jersey has not developed a sustainable development principle in legislation or guidance and may wish to consider this.
Publication of indicators	<p>Welsh Ministers publish national indicators that must be applied for the purpose of measuring progress towards the achievement of the wellbeing goals.</p> <p>Welsh Ministers must set milestones in relation to the national indicators to assist in measuring whether progress is being made towards the achievement of the wellbeing goals.</p> <p>Welsh Ministers must publish an annual wellbeing report on the progress made towards the achievement of the wellbeing goals by reference to the national indicators and milestones.</p>	<p>The Government of Jersey is currently considering future sustainability reporting requirements.</p> <p>Island Outcome Indicators are published on the Government website.</p>

Legislative aspects	Welsh requirements	Observations
Other reporting requirements	<p>Welsh Ministers must publish a future trends report within 12 months of an election that contains predictions of likely future trends in the economic, social, environmental and cultural wellbeing of Wales. In preparing a future trends report the Welsh Ministers must take account of any action taken by the United Nations in relation to the UN SDGs and assess the potential impact of that action on the economic, social, environmental and cultural wellbeing of Wales, and take account of the most recent report containing an assessment of the risks for the United Kingdom of the current and predicted impact of climate change.</p>	<p>The Government of Jersey is currently considering future sustainability reporting requirements.</p>
Audit requirements	<p>The Auditor General for Wales may carry out examinations of public bodies for the purposes of assessing the extent to which a body has acted in accordance with the sustainable development principle when setting wellbeing objectives and taking steps to meet those objectives.</p> <p>The Auditor General must carry out such an examination of each public body at least once during the period between general elections.</p>	<p>No requirements are placed on the C&AG in Jersey. However, I may choose to include sustainable wellbeing within my audit plans.</p>

Legislative aspects	Welsh requirements	Observations
Future Generations Commissioner	<p>The general duty of the Future Generations Commissioner is:</p> <p>(a) to promote the sustainable development principle, in particular to–</p> <p>(i) act as a guardian of the ability of future generations to meet their needs, and</p> <p>(ii) encourage public bodies to take greater account of the long-term impact of the things that they do, and</p> <p>(b) for that purpose to monitor and assess the extent to which wellbeing objectives set by public bodies are being met.</p> <p>The Commissioner must prepare and publish, before the end of each reporting period, a report containing the Commissioner's assessment of the improvements public bodies should make in order to set and meet wellbeing objectives in accordance with the sustainable development principle.</p>	A Future Generations Commissioner or equivalent has not been established for Jersey. This is a policy choice.

Source: Jersey Audit Office analysis

Recommendations

- R1** Introduce a legislative requirement for the Council of Ministers to:
- take into account the sustainable wellbeing (including the economic, social, environmental and cultural wellbeing) of the inhabitants of Jersey over successive generations in preparing the Common Strategic Policy: and
 - set out how the CSP takes that sustainable wellbeing into account.
- R2** Introduce a statutory duty on the Principal Accountable Officer and Accountable Officers to take into account the sustainable wellbeing (including the economic, social, environmental and cultural wellbeing) of the inhabitants of Jersey over

successive generations in providing advice to Ministers and in planning the provision of public services.

- R3** Require Accountable Officers to make a specific annual confirmation that they have considered sustainable wellbeing in discharging their responsibilities.
- R4** Document and publish the interaction between the Island Outcomes and Indicators and the UN SDGs and Indicators.
- R5** Develop further practical tools and guidance to support Accountable Officers in discharging their sustainable wellbeing responsibilities under the PFM and in developing policy and advice to Ministers.
- R6** Develop and implement appropriate training programmes for Ministers and officers to support them in implementing best practice in embedding sustainable wellbeing into policy development and decision making.

Work planned that should be prioritised

- P1** Set out specific sustainability reporting requirements based on recognised good practice for the States of Jersey and for States controlled and States established entities.

Areas for consideration

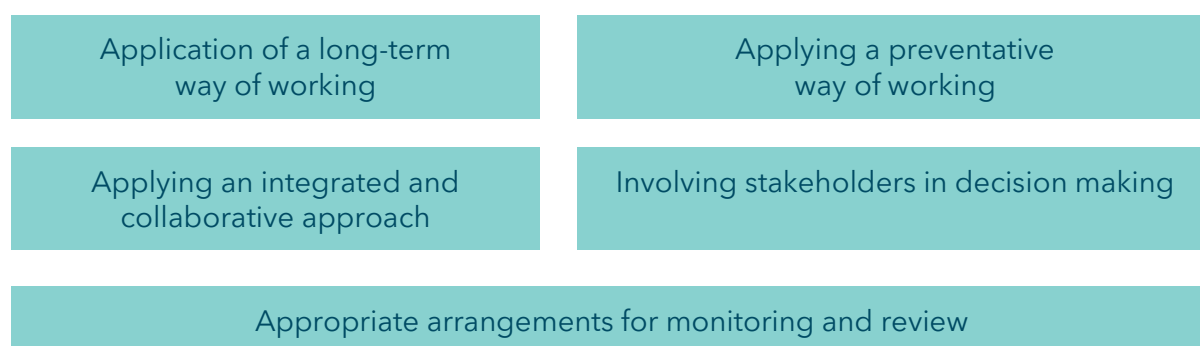
- A1** Consider whether specific responsibilities should be placed on scrutiny panels and the Public Accounts Committee to take account of sustainable wellbeing in performing their duties.
- A2** Consider whether specific responsibilities should be placed on the Chief Internal Auditor to provide assurance in respect of sustainable wellbeing practice.
- A3** Consider whether a sustainable development principle, similar to the principle adopted in Wales, should be implemented in Jersey.
- A4** Consider whether specific duties should be placed on States controlled and States established entities regarding sustainable wellbeing. Examples of how this could be achieved include through memoranda of understanding, voluntary agreements, business planning guidance and approval mechanisms and funding agreements.

Detailed findings – embedding sustainable wellbeing in practice

Good practice criteria

52. As part of my work I considered the extent to which good practice sustainable wellbeing approaches have been used by the Government of Jersey. In order to do this, I reviewed a sample of 11 strategy and policy documents and six Ministerial and investment decisions against criteria I developed across five areas shown in Exhibit 9.

Exhibit 9: Good practice criteria for embedding sustainable wellbeing approaches



Source: Jersey Audit Office

53. Details of the sample selected for review are provided in Appendix One.

Application of a long-term way of working

54. I considered whether Jersey has the following elements in place to evidence the application of a long-term way of working:

- there is a clear understanding of what ‘long-term’ means
- decision making processes are designed to promote delivery of wellbeing objectives and contribute to the long-term vision
- there are embedded ways of working which balance short- or medium-term benefits with the impact over the long-term
- there is an understanding of current and future need and pressures, including analysis of future trends

- there is a comprehensive understanding of current and future risks, opportunities and dependencies
- resources are allocated to ensure long-term as well as short-term benefits are delivered
- there is a focus on delivering outcomes, with milestones/progression steps identified where outcomes will be delivered over the long-term
- there is consideration of new ways of doing things which could help deliver benefits over the longer-term; and
- evidence-based approaches are embedded into decision making.

55. Exhibit 10 contains a summary of the findings from my review of 11 strategy and policy documents and six Ministerial and investment decisions.

Exhibit 10: Evidence of the application of a long-term way of working

Criteria	Findings
A clear understanding of what long-term means	<p>There is consistent evidence from my sample based testing that the Government understands what long-term means in practical terms. I would not expect long-term to have a single defined time period and this is not what I found. Some documents are deliberately very long-term (for example using a 20 year time horizon) whereas others use 10 years, three years or even one year.</p> <p>There is no guidance however on the hierarchy for documents and on how to determine a suitable period within which long-term should be considered. There is no consistent approach to determining a suitable time period and forming a view of how the decision may impact the Island’s long-term outcomes or the three domains of sustainable wellbeing identified in the Jersey Performance Framework.</p> <p>I also noted that similar documents have different titles and descriptions. For example, strategy and framework are used for documents with similar content.</p> <p>It would be useful to have a commonly defined structure as to how all key strategies, frameworks, policies and guidance relate to each other. It would also be useful if there was a standard use of terms such as strategy and framework. Some officers interviewed indicated that strategies relate to things the Government can control and frameworks are Island wide. However, this logic is not consistently applied in practice in the documents I have reviewed.</p>

Criteria	Findings
<p>Decision making processes designed to promote delivery of wellbeing objectives and contribute to the long-term vision</p>	<p>There is reasonably consistent evidence across the documents reviewed that decision making processes are designed to promote delivery of wellbeing objectives and contribute to the long-term vision.</p> <p>Each of the documents reviewed as part of my sample had a different focus and purpose. All of the documents reviewed delivered against their discrete purpose. There is however significant variation in how each document presents and evidences the inter-dependencies or links between the three sustainable wellbeing domains of community, environment and economy.</p> <p>For some documents reviewed (for example the Digital Economy Strategy and the Export Strategy) the links to the two non-economic sustainable wellbeing domains of community and environment were very important but they were implicit, rather than explicit. For other documents (for example the Ports Framework and Visitor Economy Strategy) the links between the three domains were explicitly evidenced.</p> <p>There are various ways in which the link between the purpose of a document (and associated actions) and the three domains of sustainable wellbeing could be evidenced. One way to achieve this could be to consider requiring a specific impact assessment to be documented for key strategies, policies and decisions. However, this may be considered to be a disproportionate requirement. A more proportionate response could be to provide additional guidance and share best practice examples within Government.</p>
<p>There are embedded ways of working which balance short- or medium-term benefits with the impact over the long-term</p>	<p>There is reasonably consistent evidence across the documents reviewed of embedded ways of working which balance short- or medium-term benefits, with the impact over the long-term. However the quantification of these short- and medium-term actions, regarding their sustainable wellbeing impact, is not always undertaken. I do accept that the quantification of long-term sustainable wellbeing impacts can be difficult and sometimes costly but I would expect this consideration to be set out.</p> <p>If all key Government documents were better at evidencing the connections between the three Jersey Performance Framework domains, the actions contained within them could be put into a better context and a clear 'golden thread' created.</p>

Criteria	Findings
<p>There is an understanding of current and future need and pressures, including analysis of future trends</p>	<p>There is reasonably consistent evidence that current and future need and pressures are understood in the documents reviewed. All documents use relevant knowledge, data and information to provide an informed context for the document and for future actions. The data and information used is both quantitative and qualitative, and there is extensive use of consultation to gather qualitative data.</p> <p>There is however a lack of Jersey specific data in some key areas as shown in the Jersey Export Strategy and the Cancer Strategy. This is acknowledged and work is ongoing to address these gaps.</p>
<p>There is a comprehensive understanding of current and future risks, opportunities and dependencies</p>	<p>There is reasonably consistent evidence from my sample review that there is an understanding of current and future risks, opportunities and dependencies.</p> <p>I noted specific areas of good practice in the Cancer Strategy and the Sustainable Transport Policy: next steps.</p>
<p>Resources are allocated to ensure long-term as well as short-term benefits are delivered</p>	<p>There was a lack of financial detail in nearly all of the sample of strategy and policy documents tested.</p> <p>I note that the financial consequences of strategies, frameworks, plans, policies and guidance are identified separately in business cases or submissions that go through the annual Government Plan process. However, the lack of financial details within strategies and policies is an omission that creates a risk of unrealistic expectations and could lead to the setting of priorities that are not ultimately affordable.</p>
<p>There is a focus on delivering outcomes, with milestones/ progression steps identified where outcomes will be delivered over the long-term</p>	<p>This is an area of strength in the documents reviewed. There is good evidence of structured and logical outcomes and actions that are performance managed, to ensure longer term goals are achieved.</p> <p>I noted particular good practice in the Children and Young People's Plan 2019-2023 and review 2022-2023 (September 2023), that uses an Outcomes Based Accountability (OBA) methodology.</p>

Criteria	Findings
There is consideration of new ways of doing things which could help deliver benefits over the longer-term	Most documents, where appropriate, assume that new ways of working are essential to address the Island's challenges. There is an implicit understanding that exploiting the opportunities for change and innovation are essential.
Evidence-based approaches are embedded into decision making	The documents reviewed demonstrate that evidence, where available, is used appropriately to support decision making. However, as noted above, there are two areas where additional local data is required: the Cancer Strategy and the Jersey Export Strategy.

Source: Jersey Audit Office analysis

Recommendations

- R7** Develop guidance on how to determine suitable periods (including long-term periods) to be considered in strategy and policy development.
- R8** Develop and share best practice on how to document consideration of the three domains of the Jersey Performance Framework in strategy, policy, business cases and decision documents.

Work planned that should be prioritised

- P2** Progress work to improve the Jersey specific data available to support both the Jersey Export and Cancer Strategies.

Areas for consideration

- A5** Introduce a consistent hierarchy of documents and document definitions with clarity as to how all key Government documents inter-relate to deliver, and evidence, a sustainable wellbeing approach.
- A6** The wider use of the Outcomes Based Accountability (OBA) methodology used by the Children, Young People, Education and Skills department for the Children and Young People's Plan 2019-2023 and review 2022-2023 (September 2023) should be considered where appropriate across Government.

Applying a preventative way of working

56. I considered whether Jersey has the following elements in place to evidence the application of a preventative way of working:
- the root causes of problems are investigated and understood so that negative cycles and inter-generational challenges can be tackled
 - challenges are viewed from a system-wide perspective, recognising and valuing the long-term benefits that all parties can deliver for people and places
 - resources are allocated to preventative action that is likely to contribute to better outcomes and use of resources over the longer-term; and
 - the decision making and accountability arrangements recognise the value of preventative action in the pursuit of anticipated improvements in outcomes and use of resources.
57. Exhibit 11 contains a summary of the findings from my review of 11 strategy and policy documents and six Ministerial and investment decisions.

Exhibit 11: Evidence of the application of a preventative way of working

Criteria	Findings
The root causes of problems are investigated and understood so that negative cycles and intergenerational challenges can be tackled	<p>There is consistent evidence across the 11 policy and strategy documents reviewed that the root causes of problems are investigated and understood. This is a consistent strength in the documents.</p> <p>The six decision documents reviewed did not consistently link the three domains of sustainable wellbeing and in particular how prevention can improve long-term outcomes.</p>
Challenges are viewed from a system-wide perspective, recognising and valuing the long-term benefits that they can deliver for people and places	<p>There is reasonably consistent evidence across the documents reviewed that challenges are viewed from a system-wide perspective. However, the system-wide view is not always clearly or explicitly presented across all three sustainable wellbeing domains.</p>

Criteria	Findings
Resources are allocated to preventative action that is likely to contribute to better outcomes and use of resources over the longer-term	The lack of financial details on the impact of preventative actions is an omission in nearly all of the sample of strategy and policy documents reviewed. As a consequence, the financial impact of addressing issues is unclear. In some instances, stakeholders will need to review a wide range of documents to understand the full picture of potential financial consequence. There is a risk that there is a lack of transparency as to the financial consequences of sustainable wellbeing choices being made in the allocation of resources.
The decision making and accountability arrangements recognise the value of preventative action in the pursuit of anticipated improvements in outcomes and use of resources	<p>While some documents reviewed clearly demonstrate that decision making and accountability arrangements are recognised, this is an area that could be improved.</p> <p>Some documents have a clear 'golden thread' as to how the vision will be delivered and performance managed, with clear accountability. Other documents are silent or partially silent on this 'golden thread'.</p> <p>I noted good practice in this area in the Strategy for Sustainable Economic Development.</p> <p>All strategy and policy documents as well as Ministerial Decisions and investment decisions could be strengthened by an explicit accountability statement, making it clear how outcomes will be delivered, through preventative actions. This could be achieved in the documents themselves or through signposting to other relevant documents or processes.</p>

Source: Jersey Audit Office analysis

Recommendations

- R9** All key Government strategy, framework, policy, planning or guidance documents that have financial consequences, should include a financial section that provides the reader with the high-level financial impact of the likely implementation. This is not to be viewed as a business case, but rather a financial context in which future business cases can be framed.
- R10** All key Government documents, including, as a minimum, Ministerial Decision cover sheets, should set out an explicit accountability statement of how the document will positively impact on the three domains of sustainable wellbeing (economy, community and environment) and how the delivery of the actions that lead to these outcomes will be assured.

Applying an integrated and collaborative approach

58. I considered whether Jersey has the following elements in place to evidence the application of an integrated and collaborative approach:
- individuals at all levels within the States understand their contribution to the delivery of the vision and wellbeing objectives, understand what different parts of the organisation do and proactively seek opportunities to work across organisational boundaries and recognise the cross-organisation dependencies of achieving the ambition and objectives
 - there is a well-developed understanding of how the wellbeing objectives and steps to meet them impact on other bodies
 - governance, structures and processes support working across organisational boundaries to achieve long-term objectives; and
 - there is a good understanding of partners' objectives and their responsibilities, which helps to drive collaborative activity.
59. Exhibit 12 contains a summary of the findings from my review of 11 strategy and policy documents and six Ministerial and investment decisions.

Exhibit 12: Evidence of the application of an integrated and collaborative approach

Criteria	Findings
Individuals at all levels within the States understand their contribution to the delivery of the vision and wellbeing objectives, understand what different parts of the organisation do and proactively seek opportunities to work across organisational boundaries and recognise the cross-organisation dependencies of achieving the ambition and objectives	<p>The documents reviewed provided some evidence that individuals understand their contribution to the delivery of sustainable wellbeing. However, this was not always in the explicit context of the Jersey Performance Framework. While the staff who worked on the Cancer Strategy did not have an awareness of sustainable wellbeing obligations, they nevertheless created the strategy in an integrated and collaborative way.</p> <p>There was also strong evidence from interviews that most officers were aware of and fully understood their collective contributions to sustainable wellbeing. Officers within the specialist Strategic Planning, Policy and Performance function were most aware of the sustainable wellbeing obligations.</p> <p>Some cross-departmental working tends to be informal, based on relationships rather than required working practices. Adopting a more structured approach to collaboration is likely to be beneficial.</p>

Criteria	Findings
<p>There is a well-developed understanding of how the wellbeing objectives and steps to meet them impact on other bodies</p>	<p>There is evidence from the documents reviewed and from interviews of an understanding of how wellbeing objectives and steps to meet them impact on other bodies.</p> <p>However, this understanding is not consistently documented across all three sustainable wellbeing domains in all documents.</p>
<p>Governance, structures and processes support working across organisational boundaries to achieve long-term objectives</p>	<p>There are many types of Government strategies, frameworks, plans, policies and guidance. Many are subsets of 'parent' documents, and many are also inter-dependent. A document hierarchy, including consistent document definitions, of how all key Government documents inter-relate would be useful, to see how they all work together to deliver, and evidence, sustainable wellbeing.</p> <p>It was not always clear from the documents reviewed as to how governance works in an integrated way across organisational boundaries.</p>
<p>There is a good understanding of partners' objectives and their responsibilities, which helps to drive collaborative activity</p>	<p>The documents reviewed evidenced a good understanding of partners' objectives and responsibilities.</p>

Source: Jersey Audit Office analysis

Involving stakeholders in decision-making

60. I considered whether Jersey has the following elements in place to evidence the involvement of stakeholders in decision-making:
- the views of stakeholders are seen as a source of information that will help deliver better outcomes
 - the full diversity of stakeholders is represented in engagement activities, and they are able to take part
 - stakeholders understand the impact of their contribution; and
 - feedback from stakeholders is used to help learn and improve.
61. Exhibit 13 contains a summary of the findings from my review of 11 strategy and policy documents and six Ministerial and investment decisions.

Exhibit 13: Evidence of the involvement of stakeholders in decision-making

Criteria	Findings
The views of stakeholders are seen as a source of information that will help deliver better outcomes	Some parts of Government have a strong track record in stakeholder engagement and a significant use of engagement and consultation exercises was evidenced in the strategy and policy documents reviewed. There is a standard approach to stakeholder engagement used within the Cabinet Office and the Economy Department based on three stages: <ul style="list-style-type: none"> (a) engagement with a core of stakeholders to produce a policy/strategy (b) consultation with the public and wider stakeholders on a proposed way forward; and (c) involving stakeholders in an implementation board.
The full diversity of stakeholders is represented in engagement activities, and they are able to take part	There was good evidence of engagement with stakeholders, particularly in the engagement and consultation phases of policy/strategy development for the documents reviewed. There is however inconsistent engagement with external stakeholders outside of Government in the implementation phases of strategies and policies. I did note external engagement on the Visitor Economy Steering Group.

Criteria	Findings
Stakeholders understand the impact of their contribution	It was not clear in the documentation reviewed as to whether the stakeholder exercises undertaken made the potential trade-offs between the three sustainable wellbeing domains explicit. If potential trade-offs were made more explicit, it would help the debate and ensure transparency around the achievement of better outcomes in the long term.
Feedback from stakeholders is used to help learn and improve	My Report <i>Handling and Learning from Complaints - Follow Up</i> (October 2023) found that the processes to support and monitor compliance with the Customer Feedback Policy have not yet been made fully effective to ensure high quality handling of and learning from feedback are applied across all Government services and departments.

Source: Jersey Audit Office analysis

Recommendation

- R11** Update stakeholder consultation processes to include a requirement for engagement across all three domains of sustainable wellbeing in strategy and policy development, including an understanding of the impact of any trade-offs.

Area for consideration

- A7** Consider strengthening significant policy and strategy implementation boards and steering groups by the inclusion of external stakeholders as full members.

Appropriate arrangements for monitoring and review are in place

62. I considered whether appropriate arrangements for monitoring and review are in place so that progress on sustainable wellbeing can be assessed over the short, medium and longer-term.
63. Jersey has limited reporting requirements compared to other jurisdictions that have implemented sustainable wellbeing requirements.
64. For some of the policy and strategy documents reviewed the lack of data underpinning the document and the lack of financial information within the documents will impact on the ability to monitor effective delivery.
65. There was limited evidence as to how the Ministerial Decisions considered in my sample will be monitored and reviewed during implementation. In many instances these are viewed as 'business as usual' activities by departments without any specific monitoring or reporting arrangements established.
66. The business cases reviewed did outline appropriate general governance arrangements for monitoring and oversight of implementation. These arrangements did not however encompass specific monitoring and review of long-term impacts on sustainable wellbeing.

Appendix One

Audit Approach

This audit used a results oriented approach and reviewed how the States consider sustainable wellbeing in the development of advice for decision making by Ministers and more generally in decision making structures and processes.

I developed initial criteria for the ways of working I would expect to be in place to support advice provided to Ministers and decision making frameworks and structures. These criteria are based on observed practices in other jurisdictions. I used these initial criteria in reviewing the approach to sustainable wellbeing adopted by the Government of Jersey.

The initial criteria developed for the review were:

- Applying a long-term way of working:
 - there is a clear understanding of what 'long-term' means
 - decision making processes are designed to promote delivery of wellbeing objectives and contribute to the long-term vision
 - there are embedded ways of working which balance short or medium-term benefits with the impact over the long-term
 - there is an understanding of current and future need and pressures, including analysis of future trends
 - there is a comprehensive understanding of current and future risks, opportunities and dependencies
 - resources are allocated to ensure long-term as well as short-term benefits are delivered
 - there is a focus on delivering outcomes, with milestones/progression steps identified where outcomes will be delivered over the long-term
 - there is consideration of new ways of doing things which could help deliver benefits over the longer-term; and
 - evidence-based approaches are embedded into decision making.

- Applying a preventative way of working:
 - the root causes of problems are investigated and understood so that negative cycles and intergenerational challenges can be tackled
 - challenges are viewed from a system-wide perspective, recognising and valuing the long-term benefits that all parties can deliver for people and places
 - resources are allocated to preventative action that is likely to contribute to better outcomes and use of resources over the longer-term; and
 - the decision making and accountability arrangements recognise the value of preventative action in the pursuit of anticipated improvements in outcomes and use of resources.

- Applying an integrated and collaborative approach:
 - individuals at all levels within the States understand their contribution to the delivery of the vision and wellbeing objectives, understand what different parts of the organisation do and proactively seek opportunities to work across organisational boundaries and recognise the cross-organisation dependencies of achieving the ambition and objectives
 - there is a well-developed understanding of how the wellbeing objectives and steps to meet them impact on other bodies
 - governance, structures and processes support working across organisational boundaries to achieve long-term objectives; and
 - there is a good understanding of partners' objectives and their responsibilities, which helps to drive collaborative activity.

- Involving stakeholders in decision making:
 - the views of stakeholders are seen as a source of information that will help deliver better outcomes
 - the full diversity of stakeholders is represented in engagement activities, and they are able to take part
 - stakeholders understand the impact of their contribution; and
 - feedback from stakeholders is used to help learn and improve.

- Appropriate arrangements for monitoring and review are in place so that progress can be assessed over the short, medium and longer-term.

The approach included the following key elements:

- review of key documents
- testing of a sample of decisions and policy documents using the initial criteria; and
- interviews with officers.

A substantial number of documents were reviewed relating to:

- Government Plans; and
- Key strategic and operational Government documentation relating to the Jersey Performance Framework.

The policies, supporting documents and decisions testing included:

- Business cases for CYPES Frontline services (revenue), Rural and Marine Economy (revenue) and Ambulance, Fire and Rescue Headquarters (capital)
- Changing Perceptions, Shaping the Future - A strategy for the visitor economy (December 2023)
- Children and Young People's Plan 2019-2023 and review 2022-2023 (September 2023)
- Child Rights Impact Assessments - proposed Government Plan 2024-2027 (November 2023)
- Consultation on proposed Digital Economy Strategy (September 2023)
- Delivery Framework for Sustainable Economic Development 2023-2026 (October 2023)
- Development briefs: affordable housing sites - supplementary planning guidance (November 2023)
- Export Strategy 2023-26 (July 2023)
- MD-ENV-2024-382 WR Changes to Carbon Neutral Roadmap policies on fossil fuel boiler installations and mandatory energy performance certificate legislation
- MD-ER-2024-363 Dormant Bank Accounts Distribution - report
- MD-HSS-2024-446 Approval of Change of Terms of Conditions Gift Award to Les Amis from the HE Le Seilleur Gift Fund
- Policy Framework for the Ports Sector (December 2023)

- Strategy for Sustainable Economic Development (October 2023)
- Sustainable Transport Policy: next steps (December 2023)
- Together, a Cancer Strategy for Jersey 2023-27 (November 2023)

The following people contributed information through interviews or by correspondence:

- Assistant Chief Executive
- Assistant Director, Cabinet Office
- Assistant Director of Policy (Children’s Policy)
- Assistant Director of Strategic Planning and Accountability, Cabinet Office
- Chief Economist
- Chief Statistician
- Consultant in Oncology
- Director of Improvement and Innovation, Health and Community Services Department
- Economic Programme Manager
- Group Director of Economy
- Group Director of Policy
- Group Director of Strategic Finance
- Director Housing, Environment and Placemaking, Cabinet Office
- Head of Analytics and Statistics Enablement
- Head of Corporate Portfolio Management Office
- Head of Digital Economy, Economy Department
- Head of Economic Programmes
- Head of Investment Appraisal
- Head of Local Economy
- Head of Ministerial Office

- Head of Risk
- Policy Principal (Telecoms), Economy Department
- Principal Strategy Officer, Cabinet Office
- Sector Lead, Aviation and Maritime
- Sector Lead, Growth, Trade and Sport
- Sector Lead, Retail and Visitor
- Senior Policy Officer, Economy Department
- Statistician

The fieldwork was carried out by an affiliate working for the Comptroller and Auditor General between April and August 2024.

Appendix Two

Summary of Recommendations, Work planned that should be prioritised and Areas for consideration

- R1** Introduce a legislative requirement for the Council of Ministers to:
- take into account the sustainable wellbeing (including the economic, social, environmental and cultural wellbeing) of the inhabitants of Jersey over successive generations in preparing the Common Strategic Policy; and
 - set out how the CSP takes that sustainable wellbeing into account.
- R2** Introduce a statutory duty on the Principal Accountable Officer and Accountable Officers to take into account the sustainable wellbeing (including the economic, social, environmental and cultural wellbeing) of the inhabitants of Jersey over successive generations in providing advice to Ministers and in planning the provision of public services.
- R3** Require Accountable Officers to make a specific annual confirmation that they have considered sustainable wellbeing in discharging their responsibilities.
- R4** Document and publish the interaction between the Island Outcomes and Indicators and the UN SDGs and Indicators.
- R5** Develop further practical tools and guidance to support Accountable Officers in discharging their sustainable wellbeing responsibilities under the PFM and in developing policy and advice to Ministers.
- R6** Develop and implement appropriate training programmes for Ministers and officers to support them in implementing best practice in embedding sustainable wellbeing into policy development and decision making.
- R7** Develop guidance on how to determine suitable periods (including long-term periods) to be considered in strategy and policy development.
- R8** Develop and share best practice on how to document consideration of the three domains of the Jersey Performance Framework in strategy, policy, business cases and decision documents.
- R9** All key Government strategy, framework, policy, planning or guidance documents that have financial consequences, should include a financial section that provides the reader with the high-level financial impact of the likely implementation. This is not to be viewed as a business case, but rather a financial context in which future business cases can be framed.

- R10** All key Government documents, including, as a minimum, Ministerial Decision cover sheets, should set out an explicit accountability statement of how the document will positively impact on the three domains of sustainable wellbeing (economy, community and environment) and how the delivery of the actions that lead to these outcomes will be assured.
- R11** Update stakeholder consultation processes to include a requirement for engagement across all three domains of sustainable wellbeing in strategy and policy development, including an understanding of the impact of any trade-offs.

Work planned that should be prioritised

- P1** Set out specific sustainability reporting requirements based on recognised good practice for the States of Jersey and for States controlled and States established entities.
- P2** Progress work to improve the Jersey specific data available to support both the Jersey Export and Cancer Strategies.

Areas for consideration

- A1** Consider whether specific responsibilities should be placed on scrutiny panels and the Public Accounts Committee to take account of sustainable wellbeing in performing their duties.
- A2** Consider whether specific responsibilities should be placed on the Chief Internal Auditor to provide assurance in respect of sustainable wellbeing practice.
- A3** Consider whether a sustainable development principle, similar to the principle adopted in Wales, should be implemented in Jersey.
- A4** Consider whether specific duties should be placed on States controlled and States established entities regarding sustainable wellbeing. Examples of how this could be achieved include through memoranda of understanding, voluntary agreements, business planning guidance and approval mechanisms and funding agreements.
- A5** Introduce a consistent hierarchy of documents and document definitions with clarity as to how all key Government documents inter-relate to deliver, and evidence, a sustainable wellbeing approach.

- A6** The wider use of the Outcomes Based Accountability (OBA) methodology used by the Children, Young People, Education and Skills department for the Children and Young People's Plan 2019-2023 and review 2022-2023 (September 2023) should be considered where appropriate across Government.
- A7** Consider strengthening significant policy and strategy implementation boards and steering groups by the inclusion of external stakeholders as full members.



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