

# Jersey Audit Office Strategy 2025-28

January 2025

# Contents

Summary .....	3
Foreword .....	5
Purpose, Vision and Values.....	6
High Performing Audit Organisation.....	7
Supporting effective scrutiny and accountability .....	13
Making a difference .....	16
Building a more resilient organisation.....	21
Resources to deliver the Strategy.....	24

If you need a version of this Strategy in an alternative format for accessibility reasons, or any of the exhibits in a different format, please contact [enquiries@jerseyauditoffice.je](mailto:enquiries@jerseyauditoffice.je) with details of your request.

All information contained in this Strategy is current at the date of publication. The Comptroller and Auditor General and Jersey Audit Office are not responsible for the future validity of external links contained within the Strategy.

All information contained in this report is © Copyright Office of the Comptroller and Auditor General and the Jersey Audit Office, with the exception of extracts included from external sources, which are © Copyright to those external sources.

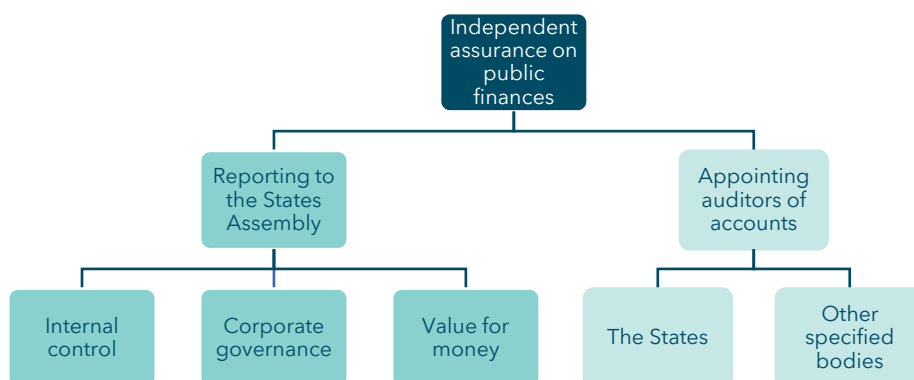
The information contained in this Strategy is for non-commercial purposes only and may not be copied, reproduced, or published without proper reference to its source. If you require the material contained in the report for any other purpose, you are required to contact [enquiries@jerseyauditoffice.je](mailto:enquiries@jerseyauditoffice.je) with full details of your request.

# Summary

## What do we do



The Jersey Audit Office (JAO) provides independent assurance to the people of Jersey on whether the public finances of Jersey are being regulated, controlled, supervised and accounted for in accordance with the Law. The Comptroller and Auditor General (C&AG) who leads the JAO has specific duties to appoint auditors and to consider and report on general corporate governance arrangements, effectiveness of internal controls and value for money in the way in which public resources are used.

There are two core streams of activity undertaken by the JAO: appointing auditors of accounts and undertaking audit projects that are reported to the States Assembly.



## Our ambitions

Our overall ambition is to be a trusted and innovative audit organisation that champions good governance and the wise use of public money in Jersey.

Our ambition	Our planned actions 2025-28
 <p><b>High performing audit organisation</b></p>	<ul style="list-style-type: none"> <li>• Deliver an enhanced audit quality framework</li> <li>• Enhance our project management and use of technology</li> <li>• Measure and action stakeholder feedback</li> <li>• Benchmark our performance against our peers</li> </ul>
 <p><b>Supporting effective scrutiny and accountability</b></p>	<ul style="list-style-type: none"> <li>• Work closely with the Public Accounts Committee (PAC)</li> <li>• Work effectively with internal audit, audit committees and with other independent bodies and office holders</li> <li>• Hold stakeholder events to share our findings and discuss best practice</li> <li>• Hold outreach events to engage Islanders in the work of the JAO</li> </ul>

Our ambition	Our planned actions 2025-28
 <p><b>Making a difference</b></p>	<ul style="list-style-type: none"> <li>• Make effective recommendations</li> <li>• Share good practice more proactively</li> <li>• Implement our Corporate Social Responsibility Strategy</li> <li>• Celebrate the 20<sup>th</sup> Anniversary of the JAO in 2025</li> </ul>
 <p><b>Building a more resilient organisation</b></p>	<ul style="list-style-type: none"> <li>• Support the Board of Governance to perform its role effectively</li> <li>• Implement effective succession plans for the Chair of the Board of Governance and the C&amp;AG as they reach the end of their terms of office</li> <li>• Refresh policies and procedures including the service level agreement with the States of Jersey</li> <li>• Support the drafting and implementation of an updated C&amp;AG (Jersey) Law</li> </ul>

# Foreword



**Lynn Pamment CBE**  
**C&AG**



**Grace Nesbitt OBE**  
**Board Chair**

Independent external audit is an important part of the process of accountability for the use of public money. It provides assurance on the management of public funds and on corporate governance.

This JAO Strategy 2025-28 updates our previous Strategy (2024-27) to reflect what we have achieved in 2024 and to restate our future vision and actions up to and including 2028.



We have updated the areas of focus underpinning each of our four strategic ambitions to reflect some key milestones during the period of the Strategy, in particular:

- the proposed update to the C&AG (Jersey) Law
- the 20<sup>th</sup> Anniversary of the JAO in 2025
- the planned 2025 tender exercise for the States of Jersey external audit
- the change in Chair of the Board of Governance due to take place in 2025; and
- the change in C&AG as the current C&AG's appointment comes to an end at the end of 2026.

In the summer of 2024, the Government of Jersey published a new dashboard to measure performance against long-term measures of sustainable well-being. We have updated our Corporate Social Responsibility Strategy to reflect how the JAO will contribute positively to Island Outcomes. We have also taken the opportunity to update our Key Performance Indicators to reflect more effective measures of our performance.

We will deliver our ambitions through our core values of independence and objectivity, fairness and justice, integrity and credibility. These values will continue to underpin our interactions with our stakeholders. As we work through the delivery of our Strategy we will report publicly through our Annual Report on the progress we are making. We will also review and refine our Strategy on at least an annual basis.

For more information on the JAO visit [www.jerseyauditoffice.je](http://www.jerseyauditoffice.je)

# Purpose, Vision and Values

## Purpose

The purpose of C&AG and the JAO is to provide independent assurance to the people of Jersey on the extent to which public money is spent economically, efficiently and effectively and on whether the controls and governance arrangements in place within public bodies demonstrate value for money.

## Vision


The vision of the JAO is to be a trusted and innovative audit organisation that champions good governance and the wise use of public money in Jersey.

## Values

The JAO operates to the following fundamental values:

- **Independence and objectivity** - we appoint auditors, determine our work plan, carry out our work and report our findings impartially. We are accessible, transparent and responsive. We drive constructive and positive change through our recommendations and follow-up. We respond with agility to the ever-changing environment in which we operate.
- **Fairness and justice** - we are open and honest in the way we undertake our work, how we communicate with all stakeholders and how we treat people. We report our evidence-based findings in public, without fear or favour. We undertake audit work as economically, efficiently and effectively as possible.
- **Integrity** - we speak up for what is right. We strive for and deliver high quality outcomes. We are truthful in making decisions and in responding to challenge. We meet our responsibilities in an ethical and fair way.
- **Credibility** - we provide insight and promote best practice. We engage proactively with our stakeholders, with whom we work hard to build and maintain trust. Our work follows best practice and is undertaken by a team of reliable and dedicated professionals in accordance with recognised international standards.

# High Performing Audit Organisation

Our ambition	Our planned actions 2025-28	Key Performance Indicators
 High performing audit organisation	<ul style="list-style-type: none"> <li>• Deliver an enhanced audit quality framework</li> <li>• Enhance our project management and use of technology</li> <li>• Measure and action stakeholder feedback</li> <li>• Benchmark our performance against our peers</li> </ul>	<ul style="list-style-type: none"> <li>• Results of independent peer and regulatory inspections</li> <li>• Number of projects supported by effective use of Office 365</li> <li>• Stakeholder feedback surveys undertaken and action plans in place in respect of feedback received</li> <li>• Benchmarking against other audit offices</li> </ul>

## Audit Quality Framework

A high quality audit is one that meets recognised professional standards and delivers appropriate outcomes. Our Audit Quality Framework sets out how we ensure that:

- audit work is undertaken by appropriately trained and supported individuals and audit teams
- there are organisation-wide arrangements for quality control both within the JAO and the audit firms appointed by the C&AG; and
- there is appropriate, independent assurance activity.

The following core principles underpin our Audit Quality Framework:

- audit quality should be embedded in the delivery of all audit work
- audit quality should be assessed in terms of outputs and outcomes as well as inputs and processes; and
- the approach to audit quality should drive continuous improvement in public services.

Assurance about audit quality is secured at three levels:

First	Appropriately trained and supported individuals and audit teams
Second	Organisation-wide arrangements for quality control
Third	Independent audit assurance activity

### Appropriately trained and supported individuals and audit teams

For both areas of responsibility of the C&AG (financial statements audit appointments and undertaking projects to report to the States Assembly) it is essential that work is carried out by appropriately trained and supported individuals and audit teams. Over the four-year period of this Strategy we will undertake the following actions:

Audit Quality Framework elements	Activities planned
<b>Financial statements auditors</b>	
<ul style="list-style-type: none"> <li>Appointment of auditors of the States of Jersey and other entities following procurement processes that evaluate, among other things, the skills and competence of audit teams and the key individuals deployed on audit engagements.</li> <li>Where appropriate, requiring prior approval of changes in key members of the audit teams.</li> </ul>	<ul style="list-style-type: none"> <li>Procurement of auditors will continue on a cyclical basis during the period of the plan.</li> <li>During 2025 the C&amp;AG will undertake a tender exercise for the States of Jersey audit.</li> <li>Audit firm annual returns will include details of key audit team members.</li> </ul>
<b>JAO</b>	
<ul style="list-style-type: none"> <li>Engagement of affiliates following procurement processes that assess their skills and experience.</li> <li>Requirement, where relevant, that the Deputy C&amp;AG and affiliates hold a practicing certificate from their professional institute.</li> <li>Facilitated training for JAO affiliates.</li> </ul>	<ul style="list-style-type: none"> <li>All procurement activity in the period will include an assessment of skills and experience.</li> <li>Compliance with the JAO Code of Conduct will be monitored.</li> <li>Annual review of practicing certificates for affiliates.</li> <li>Regular team meetings and annual update day for all affiliates.</li> </ul>

### Organisation-wide arrangements for quality control

Organisation-wide arrangements will be considered in respect of the audit firms appointed by the C&AG to undertake audits as well as for the JAO.



Audit Quality Framework elements	Activities planned
<b>Financial statements auditors</b>	
<ul style="list-style-type: none"> <li>• Evaluation of organisational arrangements for quality control prior to making an appointment and annually during the audit appointment.</li> <li>• Adapting the approach to oversight of the work of auditors in light of their assessment of risk to audit quality.</li> <li>• The C&amp;AG reserving the right to terminate the appointment of an auditor at any time.</li> </ul>	<ul style="list-style-type: none"> <li>• Information on organisational arrangements for quality control will continue to be included in the annual returns provided by audit firms.</li> <li>• Review of available regulator reports on individual audit firms and, where appropriate, raising questions and seeking assurances from the relevant firms.</li> <li>• Review of available transparency reports produced by individual audit firms and, where appropriate, raising questions and seeking assurances from the relevant firms.</li> </ul>
<b>JAO</b>	
<ul style="list-style-type: none"> <li>• Documentation and implementation of organisation-wide arrangements for quality control.</li> <li>• Identification, evaluation, reduction of and reporting of threats to independence. Such arrangements include a system of annual declaration of independence by individuals working for the JAO.</li> <li>• Implementing a consistent approach for undertaking audit work. This approach includes appropriate arrangements for peer review of work undertaken and judgements made.</li> <li>• Seeking feedback from the bodies to which audit work relates.</li> </ul>	<ul style="list-style-type: none"> <li>• During 2024 we implemented an updated audit methodology to comply with the principles and standards issued by the International Organization of Supreme Audit Institutions (INTOSAI). We will continue to evaluate the effectiveness of these changes during 2025.</li> <li>• Independence declarations required from all affiliates annually and checks carried out prior to allocating work.</li> <li>• Peer review procedures will be implemented on a consistent basis as part of the JAO audit methodology.</li> <li>• Feedback from stakeholders on work will be undertaken at the end of each year.</li> <li>• Documentation of an annual action plan to address feedback received from stakeholders.</li> </ul>

## Independent audit assurance activity

Audit Quality Framework elements	Activities planned
<b>Financial statements auditors</b>	
<ul style="list-style-type: none"> <li>Auditors are required to provide information annually about the operation of their arrangements for quality control, including breaches and weaknesses identified and corrective action.</li> <li>Feedback is sought annually from management and Those Charged with Governance of the entities to which the C&amp;AG appoints auditors about the quality of audit work undertaken.</li> <li>The C&amp;AG may review, or appoint a person or persons to review, the quality of audit work undertaken, including through review of audit working papers.</li> <li>Messages from Audit Quality Framework activities communicated to audit firms for action.</li> </ul>	<ul style="list-style-type: none"> <li>Annual returns from each audit firm capturing relevant information for review.</li> <li>Annual review meetings with each audit firm to discuss any issues arising.</li> <li>Feedback survey issued to all audited bodies seeking feedback on auditors.</li> <li>Implementation of a programme of audit inspections as outlined in more detail below.</li> <li>Annual update event for all audit firms focussing on key messages from the quality monitoring arrangements and planning for the subsequent audit round.</li> </ul>
<b>JAO</b>	
<ul style="list-style-type: none"> <li>In relation to the work that the JAO undertakes, we will invite public audit agencies to review the quality of our audit work.</li> </ul>	<ul style="list-style-type: none"> <li>During the period covered by this Strategy we will seek to engage with other public audit agencies on a programme of peer review.</li> </ul>

### **Audit inspections**

The C&AG will continue to undertake a programme of work to inspect financial statements audits on a periodic basis, using a third party to undertake audit file inspections.

In selecting the financial statements audits to inspect in a particular year, the C&AG will take account of a number of factors including the assessed risk in relation to the entity.

As part of the risk assessment activities the C&AG or her Deputy will review annually the financial statements and auditor's report to Those Charged with Governance for each audited entity.

Inspection of audit engagements of entities that are Public Interest Entities will be undertaken at least every three years. For other audit engagements, inspections will take place at least every five or every seven years, depending on size.

Three tiers of inspection activity will take place:

Inspection Tier	Commentary
<b>Public Interest Entities</b> (States of Jersey and Public Employees' Pension Fund)	Full inspection by an appointed third party at least once every three years.  Annual monitoring by JAO team of actions to implement inspection findings.  Review of financial statements and reports to Those Charged with Governance by C&AG or Deputy C&AG.
<b>Larger entities</b> (Jersey Teachers' Superannuation Fund and Jersey Financial Services Commission)	Full inspection by an appointed third party at least once every five years.  Annual monitoring by JAO team of actions to implement inspection findings.  Review of financial statements and reports to Those Charged with Governance by a member of the JAO team.
<b>Other entities</b> (Gambling Commission, Jersey Competition Regulatory Authority, Jersey Advisory and Conciliation Service and Data Protection Authority)	Full inspection by an appointed third party at least once every seven years.  Annual monitoring by JAO team of actions to implement inspection findings.  Review of financial statements and reports to Those Charged with Governance by a member of the JAO team.

Reviews of audit engagements will focus on the appropriateness of key audit judgments made in reaching the audit opinion and the sufficiency and appropriateness of the audit evidence obtained.

Following the JAO methodology changes developed in 2023 and implemented from 2024, we will seek to engage in a programme of external peer reviews of audit quality with other public audit agencies. This work is planned to commence in 2025.

## Project management and the use of technology

During the period of this Strategy we will enhance our management of individual projects through:

- further refining the project level budgeting and costing models used
- using Microsoft Teams to facilitate project information documentation requests and responses
- more effective use of standardised workflow and project management documentation; and
- enhanced monitoring of project progress against planned timescales.

Technology plays a vital role in the way in which the JAO undertakes its work. It enables us to:

- receive and analyse data to support our audit work
- record and communicate the results of our audit work; and
- run an efficient workplace.

During 2023, the Government of Jersey implemented Connect Finance. We had planned to consider the potential benefits of additional investment in audit tools and technologies to support data capture and analysis from the Connect Finance system to support performance audit projects during 2024. This activity will now be undertaken during 2025. Where potential benefits are shown to clearly outweigh the additional costs of investment, a business case for additional resources will be developed for discussion with the Board of Governance and the Chair of the Public Accounts Committee.

## Stakeholder feedback

We will continue to seek feedback on an annual basis from:

- Those Charged with Governance - on the performance of financial statements auditors and on the performance of the JAO
- Senior States of Jersey officers - on the performance of the JAO
- States Assembly Members and the PAC - on the performance of the JAO; and
- other independent bodies and office holders - on the effectiveness of their working relationship with the JAO.

The results of the feedback received will be analysed and specific plans developed where appropriate to take action on the feedback received.

The results of feedback received will continue to be reported in the Annual Report of the JAO.

During the period of this Strategy we will consider commissioning an independent feedback exercise to obtain a more in depth understanding of the views of key stakeholders.

## Benchmarking performance against other audit offices

We will continue to benchmark the performance of the JAO against other audit offices.

During the period of this Strategy, we will enhance the range of measures on which we benchmark our performance against other audit offices. Where appropriate, specific plans will be developed to address areas for improvement identified by the benchmarking activities.

The results of the enhanced benchmarking of performance will be reported in our Annual Report.

# Supporting effective scrutiny and accountability

Our ambition	Our planned actions 2025-28	Key Performance Indicators
 Supporting effective scrutiny and accountability	<ul style="list-style-type: none"> <li>• Work closely with the Public Accounts Committee (PAC)</li> <li>• Work effectively with internal audit, audit committees and with other independent bodies and office holders</li> <li>• Hold stakeholder events to share our findings and discuss best practice</li> <li>• Hold outreach events to engage Islanders in the work of the JAO</li> </ul>	<ul style="list-style-type: none"> <li>• % of PAC members perceiving us to deliver against our objectives</li> <li>• % of stakeholders perceiving us to deliver against our objectives</li> <li>• % of stakeholders rating our events as good or excellent</li> <li>• % of stakeholders rating our events as good or excellent</li> </ul>

## Working with the Public Accounts Committee (PAC)

The C&AG is required to liaise with the PAC and attend all meetings of the PAC.

The C&AG:

- liaises with the PAC on the development of, delivery of and changes to their audit plan
- presents the results of their work to the PAC; and
- provides such further briefings on the results of their work as they determine will assist the PAC in discharging its functions.

The PAC's role is to receive reports from the C&AG and to report to the States upon any significant issues arising. It also assesses whether public funds have been applied for the purpose intended. The PAC undertakes its own programme of work based mainly on the reports of the C&AG.

During the period of this Strategy the JAO will continue to work closely with the PAC. The C&AG (or her Deputy where appropriate) will attend all PAC meetings and the JAO will:

- provide induction training for new PAC members appointed during the period

- support the PAC in its continued training and development activities
- provide briefings to the PAC on the work of the JAO; and
- support the PAC in its work programme activities where they relate directly to the work of the JAO.

As the composition of the PAC changes and new PACs are formed (for example, a new PAC will be formed in 2026 following elections in Jersey) we will support new PAC members as part of their induction training.

## Working effectively with internal audit, audit committees and other independent bodies and office holders

### Internal Audit

The roles of external and internal audit are different. It is important however for the work of the JAO to be co-ordinated effectively with that of Internal Audit.

During the period of the Strategy the C&AG and Deputy C&AG will continue to liaise regularly with the Chief Internal Auditor. The C&AG will consider the work of Internal Audit in the development of the C&AG Audit Plan and the delivery of the programme of performance audit.

### States of Jersey Risk and Audit Committees

The Government of Jersey Risk and Audit Committee advises Ministers, the Treasurer of the States and the Principal Accountable Officer on matters relevant to their responsibilities. Its remit includes receipt and consideration of reports from the audit firm appointed to audit the financial statements of the States of Jersey.

Both the JAO and the audit firm appointed to audit the financial statements of the State of Jersey will attend meetings of and provide relevant reports to the Risk and Audit Committee.

The States of Jersey Non-Ministerial Departments Audit Committee advises Accountable Officers from a range of Non-Ministerial Departments on matters relevant to governance, risk management and assurance. The JAO will liaise with the Non-Ministerial Departments Audit Committee and provide briefings on the results of relevant C&AG work.

### Other independent bodies and office holders

Within Jersey there are several independent bodies and office holders which undertake activities of a regulatory, audit, oversight and challenge nature. The JAO along with the Data Protection Authority has been instrumental in the establishment of the Jersey Regulators Forum. During the period of this Strategy the JAO will continue to participate in the Regulators Forum and will seek to identify and implement opportunities for closer working.

The Code of Audit Practice contains specific provisions for the liaison between the C&AG and Jersey Regulatory Bodies. During the period of the Strategy we will establish Memoranda of

Understanding where appropriate with other independent bodies and office holders, building on those already in place with the Jersey Care Commission, the Office of the Information Commissioner, the Jersey Appointments Commission and the Jersey Competition Regulatory Authority. These Memoranda will contribute to knowledge sharing and the overall effectiveness of the JAO.

## Stakeholder events

During the period of this Strategy we will enhance the ways in which we promote and share best practice. This will include the production of specific publications such as 'Thinkpieces' and 'Good Practice Guides' as well as holding stakeholder events aimed at sharing best practice more widely.

We will aim to run at least one stakeholder best practice event in each year of the Strategy.

## Public engagement

The work of an audit office is often difficult for the public to understand. During the period of this Strategy we will enhance our outreach activity to engage more Islanders in the work of the JAO.

This will include:

- enhancing the effectiveness of communications when C&AG reports are issued
- public speaking engagements
- engaging with the work of the Youth Parliament; and
- where appropriate, seeking feedback from Islanders as part of the evidence obtained on individual audit projects.

# Making a difference

Our ambition	Our planned actions 2025-28	Key Performance Indicators
 Making a difference	<ul style="list-style-type: none"> <li>• Make effective recommendations</li> <li>• Share good practice more proactively</li> <li>• Implement our Corporate Social Responsibility Strategy</li> <li>• Celebrate the 20<sup>th</sup> Anniversary of the JAO in 2025</li> </ul>	<ul style="list-style-type: none"> <li>• % of recommendations agreed for action by the States of Jersey</li> <li>• Number of good practice publications and events</li> <li>• Implementation of Corporate Social Responsibility Strategy</li> <li>• Delivery of a specific 2025 programme of events</li> </ul>

## Make effective recommendations

The work of the JAO and the audit firms appointed by the C&AG result in identified recommendations for improvements in public services in Jersey. The positive impact of the JAO for the citizens of Jersey is maximised when these recommendations for improvement are implemented by States of Jersey and other public sector entities.

Over recent years the Government of Jersey has maintained a C&AG Recommendations Tracker to monitor progress in implementing C&AG recommendations. This Recommendations Tracker identifies that a number of recommendations that have been made still require implementation.

Over the period of this Strategy we will continue to implement procedures to support and challenge the implementation of C&AG recommendations through:

- providing an opportunity for Chief Officers to discuss and comment on recommendations at a draft stage
- supporting the PAC in reviewing and, where appropriate, challenging Executive Responses to C&AG reports
- regular meetings with Chief Officers specifically focussing on the actions being taken to implement agreed recommendations
- the inclusion of specific pieces of follow-up work in the C&AG Audit Plan; and
- reporting on the overall picture of the implementation of recommendations in the C&AG Annual Report of Findings.



## Sharing best practice



The JAO aspires to be known as a valuable source of knowledge on how public resources can be used effectively and how the governance and performance of public services can be improved.

During the period of this Strategy we will make it easier for others to understand and apply the lessons from our work. We will:

- improve how we communicate so that it is easier for people to find and use what they need, and to understand and apply the lessons from our work
- continue to publish 'Thinkpieces' and 'Good Practice Guides' to share best practice more proactively
- actively engage with consultations on proposed legislative changes where they relate to recommendations made by the C&AG; and
- hold stakeholder events to share best practice more widely.

## Corporate Social Responsibility Strategy

The States of Jersey have made a strong commitment to sustainable wellbeing. The Public Finances (Jersey) Law 2019 (the Law) requires the Council of Ministers to take into account the sustainable wellbeing of current and future generations when it develops the Government Plan.

Sustainable wellbeing focusses on long-term progress and measures:

- Community wellbeing - the quality of people's lives
- Environmental wellbeing - the quality of the natural world around us; and
- Economic wellbeing - how well the economy is performing.

The Jersey Performance Framework measures the progress that Jersey makes towards sustainable wellbeing across these three areas through Island Outcome Indicators.



The JAO Corporate Social Responsibility Strategy considers how the JAO can contribute to better community, environmental and economic wellbeing outcomes for the Island.

### Relevant Island Outcomes

It is not the role of the JAO to contribute to all of the outcome statements, outcome indicators and outcome measures within the Jersey Performance Framework. However, a principle of the JAO Corporate Social Responsibility Strategy is that the JAO should contribute to each of the three overarching wellbeing themes identified in the Jersey Performance Framework.

An analysis has been undertaken of the Jersey Performance Framework in developing our Strategy to identify the outcomes that it is relevant for the JAO to contribute towards. The outcomes identified are:

Area	Sub-area	Outcome indicators
Community	Vibrant and inclusive community	Trust in Government Volunteering
Economy	Affordable living Jobs and growth	Household income People in work Value of the Strategic Reserve

Area	Sub-area	Outcome indicators
Environment	Sustainable resources	Energy consumption Greenhouse Gas Emissions Waste generation Water consumption

### Specific activities

During the period 2025-28 the JAO will contribute to the Island Outcomes identified in the table above by undertaking the following activities:

Island Outcome Indicators	Planned activities
Trust in Government	<p>The JAO will seek to participate in work with the Jersey Youth Parliament alongside the PAC to raise the profile of the Office with young people on the Island.</p> <p>The JAO will undertake other outreach and stakeholder engagements to inform Islanders of our work.</p> <p>The JAO will continue to invest in communication mechanisms to make our work more accessible to Islanders.</p>
Volunteering	<p>The JAO will look to participate in Island programmes aimed at supporting inclusion and diversity. This will include the donation of volunteer time by the C&amp;AG and, where appropriate, Deputy C&amp;AG and affiliates.</p>
Household income	<p>The JAO will review its expenditure to consider using Jersey-based supply chains where appropriate and possible and ensure that it is paying its suppliers promptly.</p>
People in work	<p>The JAO will explore options to participate in apprentice schemes to help develop on Island skills.</p> <p>The JAO will undertake a review of our business model following the update of the C&amp;AG Law and seek to use on Island resources where appropriate.</p>
Value of the strategic reserve	<p>The C&amp;AG will manage the finances of the JAO appropriately to ensure that value for money can be demonstrated by the expenditure of the Office.</p>
Energy consumption	<p>The JAO will look at energy efficient solutions when taking decisions on our travel and accommodation policies.</p>


Island Outcome Indicators	Planned activities
Greenhouse Gas Emissions	The JAO will monitor and reduce its carbon emissions compared with a baseline of 2019. During the period of this Strategy the JAO will publish a climate strategy and carbon neutral roadmap.
Waste generation	The JAO will reduce its consumption of paper and single use plastics on the Island.
Water consumption	The JAO will consider how its policies and expenditure decisions can contribute to reducing water consumption.

## Celebrating the 20<sup>th</sup> Anniversary of the Jersey Audit Office

The Office of the C&AG was established in Jersey on 14<sup>th</sup> September 2005 under the then Public Finances (Jersey) Law 2005. For many years Jersey has been a leader in the Crown Dependencies in having established an Audit Office. The Isle of Man has recently appointed its first Auditor General, in 2023.

2025 marks an opportunity to celebrate the 20<sup>th</sup> Anniversary of the Jersey Audit Office and to engage a wider range of stakeholders in the work of the Office. We will hold a number of events to celebrate and to share best practice during this important milestone year for the Office.

# Building a more resilient organisation

Our ambition	Our planned actions 2025-28	Key Performance Indicators
 Building a better organisation	<ul style="list-style-type: none"> <li>• Support the Board of Governance to perform its role effectively</li> <li>• Implement effective succession plans for the Chair of the Board of Governance and the C&amp;AG as they reach the end of their terms of office</li> <li>• Refresh policies and procedures including the service level agreement with the States</li> <li>• Support the drafting and implementation of an updated C&amp;AG (Jersey) Law</li> </ul>	<ul style="list-style-type: none"> <li>• Positive assurance report from the Board of Governance</li> <li>• Stakeholders observe a smooth transition in the Chair and C&amp;AG roles</li> <li>• Refreshed suite of policies and procedures in place</li> <li>• Updated C&amp;AG (Jersey) Law enacted</li> </ul>

## Supporting the Board of Governance

The Board of Governance, established under the Comptroller and Auditor General (Board of Governance) (Jersey) Order 2015, is responsible for keeping under review whether the resources provided to the C&AG by the States Assembly have been and are being used properly, efficiently and effectively.

Specifically, the Board is responsible for:

- scrutinising the use of resources by and the governance arrangements of the C&AG
- reporting any concerns to the Chief Minister and the Chair of the PAC
- if requested by the Chair of the PAC, advising on the appointment of auditors of the accounts of the C&AG
- reviewing any estimates submitted by the C&AG to the Chair of the PAC for the purposes of the Government Plan or the Budget
- reviewing the audited accounts of the C&AG; and

- if requested by the C&AG, advising on the appointment, remuneration and terms and conditions of the Deputy C&AG.

The Board also has a power to prepare an assurance report on the expenses of the C&AG.

Since 2020 the Board has undertaken a number of actions to continue to review its own effectiveness. These include:

- an independent review undertaken by the UK National Audit Office of board effectiveness
- the implementation of an action plan to address the recommendations made by the UK National Audit Office
- enhanced evaluation of the performance of individual Board members; and
- developing the reporting by the C&AG to the Board to integrate more effectively financial and non-financial reporting.

The Board actively engages with key stakeholders on Island.

During 2025, there will be a new Board Chair and a new independent member will join the Board. We will support the new Board Chair and independent member through delivery of a tailored induction programme.

During the period of this Strategy, the C&AG and the Secretary to the Board will continue to support the Board in discharging its responsibilities.

## Succession plans

Over the period of this Strategy there will be changes resulting from recruitment processes for:

- a new Chair of the Board of Governance
- new independent members to the Board of Governance; and
- a new C&AG.

All of these appointments are the responsibility of the States Assembly and the States of Jersey. The current C&AG and Board of Governance will however have a role to play in ensuring effective succession plans are developed and implemented.

We will ensure that an effective handover process to the new Chair and members takes place.

We will work proactively with the States of Jersey on the recruitment process for a new C&AG to take up office from 1 January 2027. Members of the JAO team, including the current C&AG, will develop and implement an effective handover plan from the current to the new C&AG.

## Refreshing policies and procedures

The requirements and ambitions for audit have never been greater, driven by higher regulatory standards and stakeholder expectations. The JAO will keep pace with developments in the wider audit profession and will continue to invest in enhancements to policies and procedures. During the period of this Strategy this will include:

- ongoing refreshments to our audit methodology and use of technology
- implementing revised financial policies and procedures to reflect an updated chapter of the States of Jersey Public Finances Manual specific to the JAO
- refreshing our website policies including our privacy policy and our cookie consent procedures
- implementing new policies and procedures to reflect the ambitions of our Corporate Social Responsibility Strategy; and
- training all our affiliates in our new policies and procedures.

The JAO operates a risk register that captures those risks with the potential to have a significant adverse effect on operations. This risk register sets out the likelihood and impact of risks occurring, the mitigating arrangements in place and further mitigations planned. It is organised around key risk themes that relate to the four JAO key ambitions. The risk register is reviewed at each meeting of the Board of Governance.

During 2024 we undertook a review and restructuring of the risk register including the identification of new risk owners and additional risk mitigation measures. Over the period of this Strategy we will continue to implement robust risk management policies, procedures and mitigation measures. This Strategy will be updated if appropriate and required in light of any new and significant risks emerging.

Since 2020 the JAO has developed its communication mechanisms including an updated brand, website and social media content.

During the period of this Strategy we will undertake further work to re-design and enhance the JAO website with the aim of making content more accessible and user-friendly.

A content strategy will also be implemented for our social media accounts to enhance the sharing of best practice.

## Supporting new legislation

In November 2024 the Council of Ministers published its proposed legislative programme. This includes an update to the C&AG (Jersey) Law.

We will ensure that we have appropriate plans to implement changes to legislation as it is enacted.



# Resources to deliver the Strategy

## The JAO team



The Strategy will be delivered by the JAO team together with the financial statements auditors that the C&AG appoints to particular entities.

Headed by Lynn Pamment CBE, C&AG, the JAO team also comprises a Deputy C&AG (Helen Thompson), a Finance and Governance function (including Board Secretary) and a Communications and Administration function, as well as contract staff and affiliates who are engaged when required to provide specialist knowledge and experience.

Further details of the JAO team members and their specialist skills can be found at [www.jerseyauditoffice.je](http://www.jerseyauditoffice.je)

## Budgeted expenditure

The Budget 2025-28 includes the following planned expenditure for the work of the JAO.

	2025 £	2026 £	2027 £	2028 £
Final estimates	1,196,000	1,187,000	1,215,000	1,247,000



The Office operates to an already tight budget compared to other audit offices and, as demonstrated in the comparative data provided in our Annual Report, offers significant value for money for the services provided.

Over the next four years we face continued cost pressures. In order to deliver this Strategy, further efficiencies will be required in the way the JAO works, including through a greater use of technology.

The JAO will continue to actively explore opportunities to share support services with other independent bodies and office holders where appropriate in order to drive efficiencies and value for money. In addition, the JAO will consider whether there are opportunities to share functions with other public audit agencies to drive greater efficiencies.



JERSEY AUDIT OFFICE

LYNN PAMMENT CBE  
Comptroller and Auditor General

Jersey Audit Office, De Carteret House, 7 Castle Street, St Helier, Jersey JE2 3BT  
T: +44 1534 716800 E: [enquiries@jerseyauditoffice.je](mailto:enquiries@jerseyauditoffice.je) W: [www.jerseyauditoffice.je](http://www.jerseyauditoffice.je)