

Jersey Audit Office Strategy 2022-25

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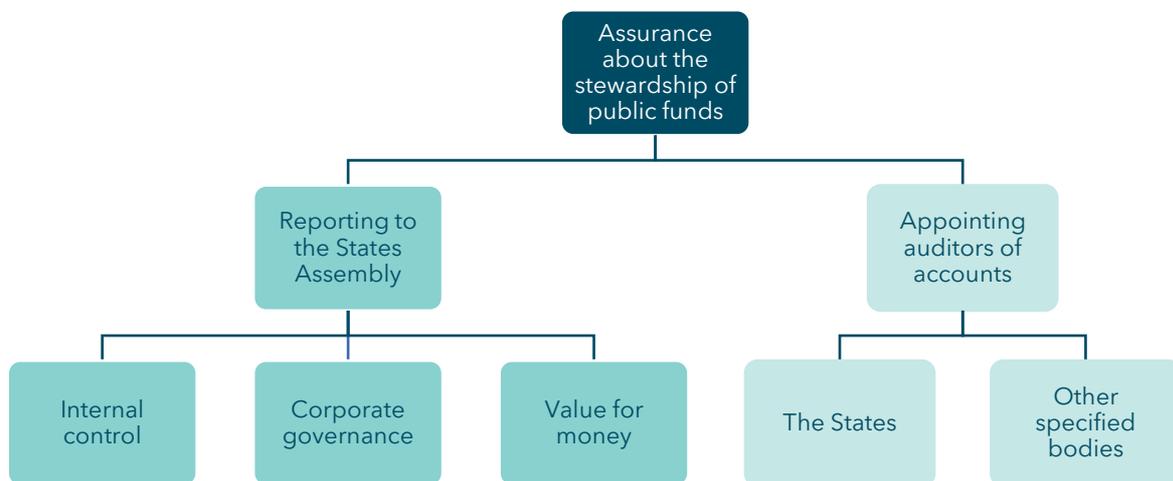
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Summary

What do we do?

The purpose of the Comptroller and Auditor General (C&AG), fulfilled through the Jersey Audit Office (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.

The C&AG discharges her responsibilities through appointing auditors of accounts and through undertaking project work and reporting to the States Assembly:



What are our ambitions?

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.

Our ambitions are to:

- be a high performing audit organisation
- support effective scrutiny and accountability
- make a difference; and
- build a better organisation.

How do we plan to achieve our ambitions?

Our ambition	Our planned actions 2022-25
 High performing audit organisation	<ul style="list-style-type: none">• Implement an audit quality framework• Improve our project management• Measure and action stakeholder feedback• Enhance links to other audit organisations to share best practice and enhance benchmarking
 Supporting effective scrutiny and accountability	<ul style="list-style-type: none">• Work closely with the Public Accounts Committee (PAC) to improve effectiveness• Hold stakeholder events to enable sharing of best practice and experiences• Hold outreach events to engage Islanders in the work of the JAO
 Making a difference	<ul style="list-style-type: none">• Continued investment in communication mechanisms• Share good practice more proactively• Implement a corporate social responsibility strategy
 Building a better organisation	<ul style="list-style-type: none">• Support the Board of Governance to perform its role effectively• Refresh policies and procedures including the service level agreement with the States of Jersey• Embed technology more effectively in the ways we work

Foreword

We are pleased to present the Strategy for the Jersey Audit Office for 2022-25

As the States of Jersey continue to grapple with the impact of the COVID-19 pandemic, this document outlines the strategy and ambitions of the C&AG and the JAO for the next four years.

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. The role of independent audit is even more important in these extraordinary times as we see huge pressures on public services, high levels of risk and uncertainty and substantial increases in public expenditure.

During the period of the strategy our ambitions will remain constant, to:

- be a high performing audit organisation
- support effective scrutiny and accountability
- make a difference; and
- build a better organisation.

We will achieve our ambitions by delivering 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



Lynn Pamment
C&AG



Grace Nesbitt OBE
Chair of the Board of Governance

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 2022-25	Key Performance Indicators
 High performing audit organisation	<ul style="list-style-type: none"> • Implement an audit quality framework • Improve our project management • Measure and action stakeholder feedback • Enhance links to other audit organisations to share best practice and enhance benchmarking 	<ul style="list-style-type: none"> • Annual audits delivered to a high quality and to agreed timescales • Number of high quality reports delivered • Reports published to schedule • Action plans in place to address stakeholder feedback • Benchmarking against other audit offices

Audit Quality Framework

Our Audit Quality Framework covers 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 the following actions will be undertaken:

Audit Quality Framework elements	Activities planned
Financial statements auditors	
<ul style="list-style-type: none"> Appointment of auditors of the States of Jersey and other entities following procurement processes that evaluate, amongst other things, the skills and competence of audit teams and the key individuals deployed on audit engagements. Where appropriate, requiring prior approval of changes in key members of the audit teams. 	<ul style="list-style-type: none"> Procurement of auditors will continue on a cyclical basis during the period of the plan. Audit firm annual returns to include details of key audit team members.
JAO	
<ul style="list-style-type: none"> Engagement of a Deputy C&AG and affiliates following procurement processes that assess their skills and experience. Requirement, where relevant, that the Deputy C&AG and affiliates hold a practicing certificate from their professional institute. Facilitated training for JAO affiliates. 	<ul style="list-style-type: none"> Any procurement activity in the period will include an assessment of skills and experience. Issue Code of Conduct for affiliates and monitor compliance with the Code of Conduct. Annual review of practicing certificates for affiliates.

Audit Quality Framework elements	Activities planned
	<ul style="list-style-type: none"> Regular team meetings and annual update day for all affiliates.

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
Financial statements auditors	
<ul style="list-style-type: none"> Evaluation of organisational arrangements for quality control prior to making an appointment and annually during the audit appointment. Adapting the approach to oversight of the work of auditors in light of their assessment of risk to audit quality. The C&AG reserving the right to terminate the appointment of an auditor at any time. 	<ul style="list-style-type: none"> Information on organisational arrangements for quality control included in the annual returns provided by audit firms. Review of available regulator reports on individual audit firms and, where appropriate, raising questions and seeking assurances from the relevant firms. Review of available transparency reports produced by individual audit firms and, where appropriate, raising questions and seeking assurances from the relevant firms.
JAO	
<ul style="list-style-type: none"> 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. Implementing a consistent approach for undertaking audit work. This approach includes appropriate 	<ul style="list-style-type: none"> Independence declarations from all affiliates annually. Formal documented review of evidence grids on all projects and of a sample review of underlying primary evidence. Feedback from stakeholders on quality of work undertaken at the end of each year.

Audit Quality Framework elements	Activities planned
<p>arrangements for peer review of work undertaken and judgements made.</p> <ul style="list-style-type: none"> Seeking feedback from the bodies to which audit work relates on the quality of work undertaken. 	<ul style="list-style-type: none"> Documentation of an annual action plan to address feedback received from stakeholders.

Independent audit assurance activity

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

Audit inspections

The C&AG will 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 auditors' reports 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
Public Interest Entities (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 reports to Those Charged with Governance by C&AG and Deputy C&AG prior to issue.
Larger entities (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.
Other entities	Inspection by an appointed third party at least once every seven years. Annual monitoring by JAO team of actions to implement inspection findings.

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.

Project management

During the period of this strategy the JAO will enhance its management of individual projects through:

- further developing project level budgeting and costing
- using Microsoft Teams to facilitate project information documentation requests and responses; and
- enhanced monitoring of project progress against planned timescales.

Stakeholder feedback

On an annual basis, feedback will be sought from:

- Those Charged with Governance - on the performance of financial statements auditors
- Senior States of Jersey officers - on the performance of the JAO; and
- States Assembly Members - on the performance of 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 be reported in the Annual Report of the JAO.

Benchmarking performance against other audit offices

For a number of years, the Annual Report of the JAO has included benchmarking of the performance of the JAO against other audit offices. During 2021, the JAO became an Associate Member of the European Organisation of Regional Audit Institutions (EURORAI). Membership of EURORAI provides an opportunity to enhance the benchmarking of the performance of the JAO against a wider range of audit offices.

During the period of this strategy, the JAO will enhance the range of measures on which it benchmarks its 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 the Annual Report of the JAO.

Supporting effective scrutiny and accountability

Our ambition	Our planned actions 2022-25	Key Performance Indicators
 Supporting effective scrutiny and accountability	<ul style="list-style-type: none"> • Work closely with the PAC to improve effectiveness • Hold stakeholder events to enable sharing of best practice and experiences • Hold outreach events to engage Islanders in the work of the JAO 	<ul style="list-style-type: none"> • Number of PAC meetings supported by our work • % of stakeholders rating our events as good or excellent • % of stakeholders perceiving us to deliver against our objectives

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 will undertake 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 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.

Stakeholder events

During the period of this strategy the JAO will enhance the ways in which it promotes and shares 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.

The JAO 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 the JAO will enhance its 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
- 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 2022-25	Key Performance Indicators
 Making a difference	<ul style="list-style-type: none"> Continued investment in communication mechanisms Share best practice more proactively Implement a corporate social responsibility strategy 	<ul style="list-style-type: none"> Website visits Social media engagement Report downloads from website % of recommendations fully accepted for implementation % of recommendations subsequently implemented within timescales agreed Implementation of corporate social responsibility strategy

Communication mechanisms

During 2020 and 2021 the JAO has developed its communication mechanisms through:

- enhancing the JAO website content to include news items and a video on the work of the Office
- implementing a revised brand to all publications; and
- establishing a presence on social media through a dedicated LinkedIn page and a Twitter account for the Office.

During the period of this strategy further work will be undertaken to re-design and enhance the JAO website with the aim of making content more accessible and user-friendly. This will include investment in video and animation content to explain C&AG reports as they are issued.

A content strategy will also be implemented for the LinkedIn and Twitter accounts to enhance the sharing of best practice.

Sharing best practice

The JAO aspires to be known as a valuable source of knowledge on how well public resources are used 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 easy 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
- respond more proactively to 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.

The most significant impact of the work of the C&AG is the implementation of recommendations by the States of Jersey to improve public services for Islanders. An important part of the work of the C&AG will continue to be the follow up of implementation of recommendations by the States of Jersey. During the period of the strategy, we will build on the work undertaken in 2021 on the 'C&AG Recommendations Tracker'. We will continue to challenge the States of Jersey on their implementation of recommendations and will look to enhance the accessibility of reporting to the public on the status of implementation of agreed recommendations.

Corporate social responsibility strategy

The States of Jersey have made a strong commitment to sustainable wellbeing. The Public Finances (Jersey) Law 2019 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.



The Jersey Performance Framework is supported by a series of Island Outcomes and Indicators. These Outcomes and Indicators are long term whole Island measures of performance.

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 this Strategy to identify the outcomes that it is relevant for the JAO to contribute towards. The outcomes identified are:

Area	Sub-area	Outcome statement	Island Outcome
Community	Vibrant and inclusive community	Islanders engage in the public decisions that affect their Island	Perceptions of Government
	Vibrant and inclusive community	Islanders enjoy living in a vibrant and inclusive community	Islanders enjoy life in a strong, inclusive community
Economic	Affordable living	Islanders are able to afford a decent standard of living	Households have sufficient income to afford a decent standard of living
	Jobs and growth	Islanders benefit from a strong, sustainable economy and rewarding job opportunities	Government has sustainable finances
Environmental	Sustainable resources	Jersey's natural resources are managed and used responsibly	Jersey benefits from good air quality Jersey manages the amount of waste it produces Jersey will become a carbon neutral Island

Specific activities

During the period 2022-25 the JAO will contribute to the Island Outcomes identified in the table above by undertaking the following activities:

Island Outcome	Planned activities
Perceptions of Government	The JAO will participate in work with the Jersey Youth Parliament alongside the Public Accounts Committee to raise the profile of the Office with young people on the Island.
Islanders enjoy life in a strong, inclusive community	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&AG and, where appropriate, Deputy C&AG and affiliates.
Households have sufficient income to afford a decent standard of living	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.
Government has sustainable finances	The C&AG will manage the finances of the JAO appropriately to ensure that value for money can be demonstrated by the expenditure of the Office.
Jersey benefits from good air quality	The JAO will review its travel policy at least annually to maximise the use of sustainable transport thereby contributing to better air quality on the Island.
Jersey manages the amount of waste it produces	The JAO will reduce its consumption of paper and single use plastics on the Island.
Jersey will become a carbon neutral Island	The JAO will monitor and reduce its carbon emissions compared with a baseline of 2019.

Building a better organisation

Our ambition	Our planned actions 2022-25	Key Performance Indicators
 Building a better organisation	<ul style="list-style-type: none"> • Support the Board of Governance to perform its role effectively • Refresh policies and procedures including the service level agreement with the States • Embed technology more effectively in the ways we work 	<ul style="list-style-type: none"> • Performance against budget • Refreshed suite of policies and procedures in place • Number of projects supported by effective use of Office 365

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 Medium-Term Financial 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.

During 2020 and 2021 the Board undertook a number of actions to continue to review its own effectiveness. Actions are planned for 2022 to enhance the effectiveness of the way in which the Board discharges its responsibilities. These include:

- 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.

During the period of this strategy, the C&AG and the Deputy C&AG (as Secretary to the Board) will continue to support the Board in discharging its responsibilities. This will include the enhancements to reporting referred to above as well as implementation of enhanced arrangements for the Board to engage with key stakeholders on the Island.

Refreshing policies and procedures

The expectations 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 to make effective use of technology (discussed further below)
- implementing revised financial policies and procedures to reflect an updated chapter of the 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.

Technology

The use of technology and data play a vital role in the way in which the JAO undertakes its work. The use of technology 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.

We accelerated the use of technology to support the efficient running of the JAO during the COVID-19 pandemic. The use of Microsoft Teams for virtual meetings and exchange of information has enabled us to continue working remotely in an effective way when we were unable to meet together or to visit the Island to undertake audit fieldwork.

We will reflect on our experience of working during the COVID-19 pandemic restrictions to continue to enhance the ways in which we use technology to support our audit fieldwork.

We will continue to invest in technology where we can see that the benefits of doing so outweigh the costs. Our future investment will focus on:

- tools to support data capture and analysis; and
- tools to support more effective communication of, and engagement with, our audit findings and the sharing of best practice.

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, C&AG, the JAO team also comprises a Deputy C&AG, a Communications and Administration function, as well as contract staff and affiliates who are engaged to provide specialist knowledge and experience where required.

Further details of the JAO team members and their specialist skills can be found at www.jerseyauditoffice.je

Budgeted expenditure

The Government Plan 2022-25 includes the following planned expenditure for the work of the JAO.

	2022 £	2023 £	2024 £	2025 £
Final estimates	957,000	982,000	1,005,000	1,030,000

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.

During the Government Plan period, the Office of the Comptroller and Auditor General faces continued cost pressures. These include the following specific items:

- Hired services - during 2020 the C&AG undertook a procurement exercise to refresh the pool of affiliates used. The affiliate pool now offers an enhanced range of skills (such as IT and cyber skills) as reflected in higher day rates.
- Costs of travel - the cost of each visit to the Island has increased during the COVID-19 pandemic. The JAO will continue to embrace the benefits of remote working and the use of technology that we have seen during the COVID-19 pandemic as well as ensuring an appropriate presence is maintained on the Island.
- Delivering effective support to the PAC - the PAC set an ambitious work programme for 2021 through to 2022. In order to support the PAC effectively, the Office has invested more time in preparation for and attendance at PAC meetings and sub-group meetings.

- Website costs – prior to 2020 it had been a number of years since the JAO invested in its website presence. Whilst some investment was made in 2020 and 2021, there is a need for further investment in the website to make it more interactive for users and to bring it up to the standard seen in other comparable audit offices.

Despite the cost pressures, the overall budgeted expenditure for the JAO is only increasing to cover general inflationary pressures to 2025. Further efficiencies will therefore be required in the way in the JAO works through a greater use of technology in order to deliver this strategy.



JERSEY AUDIT OFFICE

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