



Jersey Audit Office - Complaints Policy

Why does the Comptroller and Auditor General consider complaints seriously?

Independent external audit is an important part of the process of accountability for public money. It provides assurance on the stewardship of public funds and on corporate governance. It also does more. It looks forward as well as back. It serves as a driver for improvement in decision-making and service delivery. It helps to provide transparency for the public sector.

The Comptroller and Auditor General is committed to the delivery of high quality public audit in accordance with the Comptroller and Auditor General (Jersey) Law 2014 and other applicable legislation. The Code of Audit Practice issued by the Comptroller and Auditor General <http://www.jerseyauditoffice.je/wp-content/uploads/2016/12/JAO-Code-of-Audit-Practice-Revised.pdf> sets out principles for the discharge of statutory and professional duties both by the Comptroller and Auditor General and by auditors appointed by the Comptroller and Auditor General.

Complaints are an important mechanism for putting things right and securing improvement. The Comptroller and Auditor General takes them seriously, will investigate them honestly and will reply to you as quickly as possible.

What complaints will the Comptroller and Auditor General consider?

The Comptroller and Auditor General will consider complaints relating to:

- the work of the Comptroller and Auditor General, including that undertaken by employees or contractors engaged by the Comptroller and Auditor General;
- the work of auditors appointed by the Comptroller and Auditor General;
- the behaviour of the Comptroller and Auditor General, employees or contractors engaged by the Comptroller and Auditor General and auditors appointed by the Comptroller and Auditor General.

The Comptroller and Auditor General will not normally consider:

- complaints raised more than six months after the matter complained about took place (unless you can show that you were unaware of the matter during this period, there were good reasons why you were unaware and you complained within six months of becoming aware);
- complaints that should only be reviewed by the courts (such as how the statutory functions have been exercised in relation to work that has been completed and the decisions that were taken, and conclusions drawn, in exercising those functions). Complaints will not therefore



normally be considered about the content, findings and conclusions of reports issued by the Comptroller and Auditor General or auditors appointed by the Comptroller and Auditor General or the decisions taken in the production of such reports;

- complaints about the policies, decisions, acts or omissions of bodies in respect of which the Comptroller and Auditor General has statutory audit functions or to which the Comptroller and Auditor General appoints auditors. The Comptroller and Auditor General will, however, take information received about such bodies into account in planning and performing their work;
- complaints that are a disagreement with or refusal to accept legal matters which we are obliged to comply with;
- complaints relating to a situation where legal proceedings or court action has started;
- complaints about a matter that has already been considered by a court or tribunal.

The Comptroller and Auditor General will not consider:

- complaints that are in substance a repetition of a previous complaint; or
- complaints that are vexatious or otherwise an abuse of the complaints process.

How should you make a complaint?

If you are not satisfied with the work of the Comptroller and Auditor General, an employee or contractor engaged by the Comptroller and Auditor General, you should in the first instance raise your concern directly with them and give them an opportunity to deal with it.

If you are not satisfied with the work of an audit firm appointed by the Comptroller and Auditor General, you should in the first instance raise the matter with the firm in accordance with their own complaints process.

If you remain dissatisfied, or you do not know who to contact, please contact the Comptroller and Auditor General:

Jersey Audit Office
de Carteret House
7 Castle Street
St Helier Jersey JE2 3BT

Telephone: 01534 716800

Email: enquiries@jerseyauditoffice.je



If possible, you should put any complaint in writing. Putting a complaint in writing helps to provide clarity as to the issues that you are concerned about. When writing please include your address and, where relevant, your telephone number and email address.

How will your complaint be considered?

The Comptroller and Auditor General and those considering your complaint will be polite, helpful and positive to both you and the person or people complained about.

The Comptroller and Auditor General will acknowledge your complaint within 10 working days of receipt.

If the Comptroller and Auditor General decides not to consider the complaint further they will explain why and, where possible, suggest other organisations that may be able to assist you.

If the Comptroller and Auditor General decides to consider your complaint, they will advise you who will deal with it and when you can expect a reply. In the context of relatively straightforward complaints the Comptroller and Auditor General aims to reply within a further 20 working days but more complex complaints may take longer to consider. You will receive a substantive written response to your complaint.

Your complaint will be considered in confidence in so far as the law allows. However, it is usually necessary to communicate the nature of the complaint to those complained about and, in any event, your identity may be self-evident from the context of your complaint.

What happens if you are dissatisfied with the handling of your complaint?

If, following the response from the person considering your complaint, you are not satisfied with how your complaint has been dealt with, you should contact the Comptroller and Auditor General. If you provide good reasons as to why you believe that your complaint has not been dealt with appropriately, the Comptroller and Auditor General will appoint an independent person to recommend an appropriate course of action to them. The Auditor General will consider the recommendations of the independent person and communicate their decision to you.



This is the final stage of the complaints process. The Comptroller and Auditor General will not get involved in ongoing correspondence with you in relation to your complaint.

How will complaints about the Comptroller and Auditor General themselves be considered?

Any complaint about the Comptroller and Auditor General themselves will be passed to the Chairman of the Board of Governance of the Office of the Comptroller and Auditor General, a body set up to keep under review whether the Comptroller and Auditor General is using the resources provided to them properly, efficiently and effectively.

The Chairman of the Board of Governance will decide whether your complaint should be considered and, if so, by whom.

Similarly, the Chairman of the Board of Governance will decide whether an independent person should be appointed in the case of a complaint about the Comptroller and Auditor General themselves or in relation to a complaint that the Comptroller and Auditor General has handled personally.

In all other respects your complaint will be treated in the same way as any other complaint.

Can an external review of my complaint be undertaken?

Under the Administrative Decisions (Review) (Jersey) Law 1982 you have a right to complain to the States of Jersey Complaints Board about decision made, or any act done or omitted, relating to any matter of administration by the Comptroller and Auditor General or by any person acting on their behalf.

Further information about the Board and how to submit a complaint to it may be found at:

<https://www.gov.je/Government/Comments/Pages/StatesJerseyComplaintsBoard.aspx>.

Alternatively, you can write to:

Deputy Greffier of the States
States Greffe
Morier House
Halkett Place
St Helier
Jersey JE1 1DD

Adopted: March 2017 / Updated: November 2017