



**OFFICE OF THE COMPTROLLER AND AUDITOR  
GENERAL**

**PUBLIC AUDIT IN JERSEY  
A CONSULTATION  
MAY 2020**

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## Foreword

As Comptroller and Auditor General I am committed to providing 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. Delivering that assurance requires that the framework for public audit is comprehensive and robust.

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

Article 18 of the Comptroller and Auditor General (Jersey) Law 2014 requires me to prepare, publish and keep under review a statement about how I propose to discharge my statutory functions. As published in my work programme for 2020, I have undertaken a review of the Code of Audit Practice (the Code) published by my predecessor under this provision in 2014.

I have identified changes that I believe will ensure that the Code continues to have relevance and value and will meet best practice. Although the Comptroller and Auditor General (Jersey) Law 2014 (the 2014 Law) does not require me to consult before revising the Code, I believe that there is great value in taking on board in a structured way the views of public bodies, the auditors I appoint, other stakeholders and the public of Jersey before I issue the new Code. I am therefore today launching a formal consultation on a revised draft Code.

In July 2013 my predecessor issued a report on *Public Audit in Jersey* that evaluated the arrangements for public audit in Jersey against international best practice. Her report made recommendations for change that were accepted and led to the adoption of the 2014 Law. My predecessor, in her December 2019 report *Governance – A Thinkpiece*, identified some areas where she believed that legislative changes were necessary to secure improvements in public audit. In undertaking my review of the Code I have identified further areas where I believe

legislative change should be considered. I recognise that decisions on whether any changes are made are for the Government and the States Assembly. However, as the statutory framework and the Code are so closely related, I am extending my consultation to seek views on possible changes to legislation.

This consultation document therefore comprises:

- Part A covering the draft revised Code of Audit Practice;
- Part B covering possible statutory changes; and
- Part C setting out the arrangements for responding to the consultation.

The consultation closes on 10 July 2020. I shall consider carefully the responses to the consultation before finalising the revised Code and determining next steps.

**Lynn Pamment**  
**Comptroller and Auditor General**

**29 May 2020**

## Part A: Code of Audit Practice

### General

1. The 2020 draft Code retains the overall structure of the 2014 Code with sections covering:
  - general principles applying to public audit in Jersey;
  - the main components of public audit; and
  - matters that apply more generally to the work of the C&AG and the auditors I appoint.
2. It also retains the overall style:
  - summarising relevant responsibilities; and
  - explaining how the C&AG and auditors appointed by the C&AG shall discharge their responsibilities.
3. The 2020 draft Code is strengthened by:
  - inclusion of clearer statements of the responsibilities of public sector bodies; and
  - coverage of some statutory provisions not addressed in the previous Code.

#### **Consultation question**

- Q1. Do you agree with the overall structure and style of the draft Code? If not, what changes would you propose?

## Section 1: Introduction

4. Section 1 of the draft Code signposts the content of the rest of the Code. However, it is strengthened as compared with the 2014 Code by:
- explaining the wider context of arrangements for public audit in Jersey within which the Code sits; and
  - providing that the C&AG may issue guidance to auditors they appoint and that auditors appointed by the C&AG should have regard to such guidance. This provides a mechanism for promoting consistency of approach, if necessary, without the need for the C&AG to revise the Code.

### Consultation questions

- Q2. Do you agree with the explanation of the wider context of arrangements for public audit in Jersey? If not, why not?
- Q3. Do you agree with the inclusion of a provision allowing the C&AG to issue guidance to the auditors whom they appoint and placing an obligation on the auditors to have regard to such guidance? If not, why not?
- Q4. Do you have any other observations on Section 1?

## Section 2: General principles

5. Section 2 sets out general principles applicable to public audit in Jersey. There are three main changes from the 2014 Code:
- the inclusion of the values of the Jersey Audit Office as published on the Jersey Audit Office website;
  - the general principles applying to public audit have been re-expressed to align them with the principles of public audit developed by the Public Audit

Forum that brings together the supreme audit institutions of the United Kingdom and its devolved administrations; and

- the maintenance of audit quality by the C&AG and auditors appointed by the C&AG is specifically addressed, including through inclusion of an Audit Quality Framework at Appendix 3.

### Consultation questions

- Q5. Do you agree with the explicit adoption of the principles of public audit developed by the Public Audit Forum? If not, why not?
- Q6. Do you agree with the inclusion of an Audit Quality Framework? If not, why not?
- Q7. Do you have any other observations on Section 2?

## Section 3: Work on the financial statements

6. Section 3 covers:
- the audit of financial statements undertaken by auditors appointed by the C&AG; and
  - the duties and powers of the C&AG in relation to the audit of the financial statements of the States of Jersey.
7. The main changes from the 2014 Code are:
- explicit provisions about:
    - liaison between auditors appointed by the C&AG and the C&AG,
    - provision of information to the C&AG; and
    - co-operation between auditors appointed by the C&AG;

- an expanded explanation of the opinion on regularity issued by the auditor of the financial statements of the States of Jersey;
- expanded provisions relating to reporting on weaknesses in internal control and compliance with International Financial Reporting Standards by the auditor appointed to audit the financial statements of the States of Jersey. In these respects the draft Code for the first time reflects what is already established practice in Jersey; and
- expanded provisions relating to the work the C&AG undertakes before issuing a certificate on the financial statements of the States of Jersey and in considering whether or not to exercise their statutory right to add a note to the financial statements.

### **Consultation questions**

Q8. Do you agree with the provisions relating to:

- liaison between auditors appointed by the C&AG and the C&AG;
- provision of information to the C&AG; and
- co-operation between auditors appointed by the C&AG?

If not, why not?

Q9. Do you agree with the expanded explanation of opinion on regularity issued by the auditor of the financial statements of the States of Jersey? If not, why not?

Q10. Do you agree with the expanded provisions relating to reporting on weaknesses in internal control and compliance with International Financial Reporting Standards by the auditor appointed to audit the financial statements of the States of Jersey? If not, why not?

- Q11. Do you agree with the expanded provisions relating to the work the C&AG undertakes before issuing a certificate on the financial statements of the States of Jersey and in considering whether or not to exercise their statutory right to add a note to the financial statements? If not, why not?
- Q12. Do you have any other observations on Section 3?

## Section 4: Work on corporate governance, internal control and economy, efficiency and effectiveness

8. Section 4 covers the C&AG's functions in respect of corporate governance, internal control and economy, efficiency and effectiveness.
9. Other than setting out more clearly the responsibilities of public sector bodies in these areas, there are no significant changes to this section from the 2014 Code.

### **Consultation question**

- Q13. Do you have any observations on Section 4?

## Section 5: Follow-up of previous audit recommendations

10. Section 5 covers the C&AG's work following up the implementation of previous audit recommendations.
11. The draft Code retains a separate section, reflecting the importance of follow-up as a key means of driving constructive and positive change. There are no significant changes to the context of this section in the draft Code.

### Consultation questions

- Q14. Do you agree with the retention of a separate section on the follow-up of previous audit recommendations? If not, why not?
- Q15. Do you have any other observations on Section 5?

## Section 6: Reporting

12. The draft Code separates the material on reporting and liaison included in a single chapter in the 2014 Code into two separate chapters.
13. Section 6, covering reporting, deals with:
- general principles applying to reporting;
  - the timing of reporting;
  - reporting themes arising from different pieces of audit work; and
  - the content of the Annual Report and Accounts of the Office.
14. The only significant changes from the 2014 Code relate to the content of the Annual Report and Accounts of the Office. The draft Code:
- codifies existing practice relating to the frameworks for the Annual Report and Accounts; and
  - introduces specific provisions about including in the Annual Report information about audit quality and any instances of material non-compliance with the Code.

### Consultation questions

- Q16. Do you agree with the inclusion of provisions relating to reporting on audit quality and any instances of material non-compliance with the Code ? If not, why not?
- Q17. Do you have any other observations on Section 6?

## Section 7: Liaison

15. Section 7 covers liaison.
16. The only significant changes are the inclusion of sub-sections dealing with liaison with the Chief Internal Auditor of the States of Jersey and the Attorney General.

### Consultation questions

- Q18. Do you agree with the inclusion of sub-sections dealing with liaison with the Chief Internal Auditor of the States of Jersey and the Attorney General? If not, why not?
- Q19. Do you have any other observations on Section 7?

## Section 8: Other matters

17. Section 8 gathers together material relevant to the discharge of my functions that do not fit in any other section.
18. The significant changes to the 2014 Code comprise:
- the inclusion of a sub-section dealing with the exercise of the C&AG's wide-ranging statutory powers to obtain information from third parties. The

sub-section makes a clear statement of how the C&AG would, if necessary, exercise those powers in a professional way;

- the inclusion of a sub-section on data and records, dealing with the C&AG's duties under the Data Protection (Jersey) Law 2018 and the Public Records (Jersey) Law 2002;
- expansion of the provisions relating to the appointment of auditors of financial statements and the application of ethical standards to those auditors. The provisions reinforce the focus on audit quality reflected in the Audit Quality Framework set out in Appendix 3. In the context of the external audit of the States of Jersey the draft Code states explicitly that the ethical provisions relating to 'public interest entities' apply, codifying the position adopted by the current auditor of the financial statements of the States of Jersey; and
- making specific provisions about the delegation of functions by the C&AG, especially about making delegation arrangements public.

### **Consultation questions**

- Q20. Do you agree with the inclusion of a sub-section dealing with the exercise of the C&AG's wide-ranging statutory powers to obtain information from third parties? If not, why not?
- Q21. Do you agree with the inclusion of a sub-section on data and records, dealing with the C&AG's duties under the Data Protection (Jersey) Law 2018 and the Public Records (Jersey) Law 2002? If not, why not?
- Q22. Do you agree with the expansion of the provisions relating to the appointment of auditors of financial statements and the application of ethical standards to those auditors? If not, why not?
- Q23. Do you agree with the inclusion of a sub-section dealing with the delegation of functions by the C&AG? If not, why not?

Q24. Do you have any other observations on Section 8?

## Part B: Possible legislative changes

### Background

19. The Code of Audit Practice deals with how the C&AG intends to discharge their statutory functions. However, there is a wider question about the scope and nature of those statutory functions.
20. Jersey has modern public audit legislation: the Comptroller and Auditor General (Jersey) Law 2014 reflects the recommendations made by my predecessor in her 2013 report *Public Audit in Jersey*. However, there are some further areas where I believe that change would be advantageous reflecting:
  - the observations of my predecessor in her 2019 report *Governance – A Thinkpiece*;
  - the observations of the Board of Governance of the C&AG; and
  - my own review of public audit legislation.

### Entities to which the C&AG appoints auditors

21. Independent appointment of auditors is a fundamental principle of public audit. The 2014 Law transferred responsibility for the appointment of the auditor of a number of entities from the Minister for Treasury and Resources or the Treasurer of the States to the C&AG. However:
  - the Treasurer of the States remains responsible for the appointment of the auditor of the financial statements of the Jersey Teachers' Superannuation Fund. Following my predecessor's 2013 report, the Treasurer delegated the function of appointment of the auditor to the C&AG pending proposed changes in legislation. However, no statutory changes were subsequently made;

- there is a statutory duty on the Chairman of the Jersey Overseas Aid Commission to present audited financial statements to the States Assembly but the legislation is silent on who appoints the auditor and the function is not currently performed by the C&AG; and
  - the legislation to establish the Commissioner for Children and Young People entrusted the responsibility for the appointment of the auditor of the Commissioner's financial statements (and even the decision on whether to appoint an auditor) to the Commissioner rather than the C&AG.
22. In my view a consistent approach, giving the C&AG responsibility for the appointment of auditors of the financial statements of public bodies established or controlled by the States (other than companies), would be appropriate.
23. The C&AG has a statutory duty to appoint the auditor of the financial statements of the Jersey Dental Scheme. In practice, no separate financial statements are prepared for the Scheme and its results are included within the financial statements of the States of Jersey, as are the results of the much larger Social Security Fund, Social Security (Reserve) Fund, Health Insurance Fund and Long-Term Care Fund. However, in the case of those funds, the legislation specifically provides that their results are included within the financial statements of the States of Jersey. In my view a similar approach in relation to the Jersey Dental Scheme would be appropriate.
24. The statutory provisions relating to the appointment of auditors of entities other than the States of Jersey is spread between different pieces of legislation (see Appendix 2). The statutory provisions are generally very limited:
- making different provisions about qualification for appointment;
  - usually making no provisions about the responsibilities of auditors; and

- not providing auditors appointed by the C&AG with any explicit powers relating to access to information to fulfill their functions (in contrast to the provisions relating to the C&AG).
25. In my view, high quality public audit would be facilitated by a consistent statutory framework relating to the responsibilities and powers of auditors appointed by the C&AG.

### Consultation questions

- Q25. Do you agree that the C&AG be given the power to appoint auditors of financial statements of all bodies established or controlled by the States (other than companies)? If not, why not?
- Q26. Do you agree that the existing arrangements for the preparation of the financial statements of the Jersey Dental Scheme should be codified in legislation? If not, why not?
- Q27. Do you agree that there should be a consistent statutory framework relating to the responsibilities and powers of auditors appointed by the C&AG? If not, why not?

## Reporting by entities to which the C&AG appoints auditors

26. High quality public audit of financial statements is facilitated by high quality financial and associated non-financial reporting.
27. However, the provisions relating to financial and non-financial reporting vary (see Appendix 3). In particular:
- legislation is largely silent on the scope and nature of financial reporting by entities established or controlled by the States or how the scope and nature of financial reporting is determined;

- where legislation provides for publication of an Annual Report accompanying the financial statements, the legislation usually makes no provision for the scope and content of the Annual Report or how such reporting should be determined; and
- there are varying timetables for financial reporting and responsibilities for publication.

28. In my view high quality financial and non-financial reporting would be facilitated by establishment of a consistent framework. The legislation would not have to prescribe the framework but instead the mechanism by which it would be prescribed. This could be achieved in a similar way to the provision for the accounting standards for the States of Jersey being directed in the Public Finances Manual.

### **Consultation question**

Q28. Do you agree that there should be a consistent framework for the production of Annual Reports and Accounts for public bodies? If not, why not?

## **Governance of the Office of the C&AG**

29. The 2014 Law provided for the establishment of a Board of Governance for the Office of the C&AG. The Board was subsequently established by the Comptroller and Auditor General (Board of Governance) (Jersey) Order 2015 to keep under review the use of resources provided by the States Assembly to the C&AG. The Board comprises the C&AG and up to three independent members appointed by the States Assembly.
30. Experience of the operation of the Board has identified a number of areas where legislative change may be helpful:

- the independence of the C&AG is promoted by their appointment for a seven-year non-renewable term with removal from office only on specified grounds (such as failure to perform their duties) and then only by resolution of the States Assembly on a proposition brought by the Chief Minister and Chairman of the Public Accounts Committee acting jointly. However, despite the knowledge of the Board of Governance of the operation of the Office, the legislation provides no role for the Board of Governance in event of consideration of a proposal to revoke the appointment of the C&AG;
- to protect their ability to act without fear or favour, the C&AG has a wide-ranging statutory limitation on their liability for damages arising from the discharge of their functions. Despite the vital role of the Board of Governance in keeping under review the use of resources of the Office, there is no equivalent limitation of liability or indemnity for Board members other than the C&AG; and
- the Board comprises three independent members of whom two are necessary to form a quorum. Given its small scale, a combination of a vacancy in office and illness of a member would render the Board inquorate and incapable of performing its functions. This problem could be addressed by:
  - an increase in the maximum number of independent members to four; and/or
  - a provision to reduce the quorum in limited circumstances.

### **Consultation questions**

Q29. Do you agree that there should be a statutory role for the Board of Governance in any consideration of revocation of the appointment of the C&AG? If not, why not?

Q30. Do you agree that there should be a statutory limitation on the liability of independent members of the Board of Governance or equivalent indemnity? If not, why not?

Q31. Do you agree that there should be:

- an increase in the maximum number of independent members of the Board Governance to four; and/or
- provision for a reduction in the quorum of the Board of Governance in limited circumstances to secure its continued operation?

## Other matters

31. Through my review I have not identified any other high priority areas for legislative change.

### **Consultation question**

Q32. Are there any other areas in which you believe that public audit legislation should be amended? If so, what areas and why?

## Part C: Responding to this consultation

### Background

32. Responses to this consultation are welcomed from all interested parties.
33. Please submit consultation responses to [enquiries@jerseyauditoffice.je](mailto:enquiries@jerseyauditoffice.je) including 'Public Audit Consultation' in the title, no later than 10 July 2020. Please clearly state the name of any organisation on behalf of which you are submitting a response.
34. I intend to publish responses received, unless you ask that your response is treated as confidential. Please clearly state if you wish your consultation to be treated as confidential.
35. I intend to publish a summary of consultation responses alongside:
  - a finalised Code of Audit Practice; and
  - any proposals to the States Assembly on legislation changes.

## Appendix 1

### Consultation Questions

#### Part A: Code of Audit Practice

##### General

- Q1. Do you agree with the overall structure and style of the draft Code? If not, what changes would you propose?

##### Section 1: Introduction

- Q2. Do you agree with the explanation of the wider context of arrangements for public audit in Jersey? If not, why not?
- Q3. Do you agree with the inclusion of a provision allowing the C&AG to issue guidance to the auditors whom they appoint and placing an obligation on the auditors to have regard to such guidance? If not, why not?
- Q4. Do you have any other observations on Section 1?

##### Section 2: General principles

- Q5. Do you agree with the explicit adoption of the principles of public audit developed by the Public Audit Forum? If not, why not?
- Q6. Do you agree with the inclusion of an Audit Quality Framework? If not, why not?
- Q7. Do you have any other observations on Section 2?

### Section 3: Work on the financial statements

Q8. Do you agree with the provisions relating to:

- liaison between auditors appointed by the C&AG and the C&AG;
- provision of information to the C&AG; and
- co-operation between auditors appointed by the C&AG?

If not, why not?

Q9. Do you agree with the expanded explanation of opinion on regularity issued by the auditor of the financial statements of the States of Jersey? If not, why not?

Q10. Do you agree with the expanded provisions relating to reporting on weaknesses in internal control and compliance with International Financial Reporting Standards by the auditor appointed to audit the financial statements of the States of Jersey? If not, why not?

Q11. Do you agree with the expanded provisions relating to the work the C&AG undertakes before issuing a certificate on the financial statements of the States of Jersey and in considering whether or not to exercise their statutory right to add a note to the financial statements? If not, why not?

Q12. Do you have any other observations on Section 3?

### Section 4: Work on internal control, corporate governance and economy, efficiency and effectiveness

Q13. Do you have any observations on Section 4?

### Section 5: Follow-up of previous audit recommendations

Q14. Do you agree with the retention of a separate section on the follow-up of previous audit recommendations? If not, why not?

Q15. Do you have any other observations on Section 5?

### Section 6: Reporting

Q16. Do you agree with the inclusion of provisions relating to reporting on audit quality and any instances of material non-compliance with the Code? If not, why not?

Q17. Do you have any other observations on Section 6?

### Section 7: Liaison

Q18. Do you agree with the inclusion of sub-sections dealing with liaison with the Chief Internal Auditor of the States of Jersey and the Attorney General? If not, why not?

Q19. Do you have any other observations on Section 7?

### Section 8: Other matters

Q20. Do you agree with the inclusion of a sub-section dealing with the exercise of the C&AG's wide-ranging statutory powers to obtain information from third parties? If not, why not?

Q21. Do you agree with the inclusion of a sub-section on data and records, dealing with the C&AG's duties under the Data Protection (Jersey) Law 2018 and the Public Records (Jersey) Law 2002? If not, why not?

Q22. Do you agree with the expansion of the provisions relating to the appointment of auditors of financial statements and the application of ethical standards to those auditors? If not, why not?

Q23. Do you agree with the inclusion of a sub-section dealing with the delegation of functions by the C&AG? If not, why not?

Q24. Do you have any other observations on Section 8?

## Part B: Possible legislative changes

### Entities to which the C&AG appoints auditors

- Q25. Do you agree that the C&AG be given the power to appoint auditors of financial statements of all bodies established or controlled by the States (other than companies)? If not, why not?
- Q26. Do you agree that the existing arrangements for the preparation of the financial statements of the Jersey Dental Scheme should be codified in legislation? If not, why not?
- Q27. Do you agree that there should be a consistent statutory framework relating to the responsibilities and powers of auditors appointed by the C&AG? If not, why not?

### Reporting by entities to which the C&AG appoints auditors

- Q28. Do you agree that there should be a consistent framework for the production of Annual Reports and Accounts for public bodies? If not, why not?

### Governance of the Office of the C&AG

- Q29. Do you agree that there should be a statutory role for the Board of Governance in any consideration of revocation of the appointment of the C&AG? If not, why not?
- Q30. Do you agree that there should be a statutory limitation on the liability of independent members of the Board of Governance or equivalent indemnity? If not, why not?
- Q31. Do you agree that there should be:
- an increase in the maximum number of independent members of the Board Governance to four; and/or



- provision for a reduction in the quorum of the Board of Governance in limited circumstances to secure its continued operation?

## Other matters

Q32. Are there any other areas in which you believe that public audit legislation should be amended? If so, what areas and why?

## Appendix 2

### Statutory provisions relating to appointment of auditors

Entity	Auditor appointed by	Qualification for appointment	Duties of auditor	Legislation
States of Jersey	Comptroller and Auditor General	-	'whether the annual financial statement properly represents the activities of the States for the financial year and whether Article 32(2) of the Public Finances Law has been complied with.'	Article 12, Comptroller and Auditor General (Jersey) Law 2014
Commissioner for Children and Young People	Commissioner for Children and Young People (discretion to appoint)	'qualified to be recognised auditors in accordance with Article 112 of the Companies (Jersey) Law 1991'	'to audit the accounts of the office in accordance with generally accepted accounting principles and show a true and fair view of the profit or loss of the office for the financial year in question and of the state of the office's affairs at the end of that year'	Article 23 and Paragraph 13, Schedule, Commissioner for Children and Young People (Jersey) Law 2019

Entity	Auditor appointed by	Qualification for appointment	Duties of auditor	Legislation
Competition Regulatory Authority	Comptroller and Auditor General	'Article 113 of the Companies (Jersey) Law 1991 <sup>[17]</sup> shall apply to an auditor and the auditor's appointment referred to in this Article as if the Authority were a company within the meaning of the first-mentioned Article and the appointment were under Article 109 of that Law'	-	Article 17, Competition Regulatory Authority (Jersey) Law 2001
Data Protection Authority	Comptroller and Auditor General	-	-	Article 43, Data Protection Authority (Jersey) Law 2018
Financial Services Commission	Comptroller and Auditor General	'qualified for appointment as auditors of a company by virtue of Article 113 of the Companies (Jersey) Law 1991'	-	Article 21, Financial Services Commission (Jersey) Law 1998
Gambling Commission	Comptroller and Auditor General	'qualified for appointment as auditors of a company by virtue of Article 113 of the Companies (Jersey) Law 1991'	-	Article 18, Gambling Commission (Jersey) Law 2010

Entity	Auditor appointed by	Qualification for appointment	Duties of auditor	Legislation
Jersey Advisory and Conciliation Service	Comptroller and Auditor General	'Articles 113 to 113E of the Companies (Jersey) Law 1991 shall apply to an auditor and the auditor's appointment as if JACS were a company within the meaning of those Articles and the appointment were under Article 109 of that Law'	-	Paragraph 10, Schedule, Jersey Advisory and Conciliation (Jersey) Law 2003
Jersey Overseas Aid Commission	-	-	-	Paragraph 11, Schedule 1, Jersey Overseas Aid Commission (Jersey) Law 2005
Public Employees' Pension Fund	Comptroller and Auditor General	-	-	Regulation 21, Public Employees (Pension Scheme) (Administration) (Jersey) Regulations 2015
Teachers' Superannuation Fund	Treasurer of the States	-	-	Article 22, Teachers' Superannuation (Jersey) Order 2007

## Appendix 3

### Statutory provisions relating to reporting

Entity	Annual Report			Financial Statements			Legislation
	Timetable	Submission	Requirements	Timetable	Submission	Requirements	
States of Jersey	None	None	None	(Draft) 31 March  (Final – audit completion) 31 May	By Minister to States Assembly ‘as soon as practicable’	As specified in the Public Finances Manual	Articles 31 and 37, Public Finances (Jersey) Law 2019  Article 12, Comptroller and Auditor General (Jersey) Law 2014
Commissioner for Children and Young People	(Final – laid before the States) 30 June	By the Commissioner to the Greffier of the States	‘of the activities of the Commissioner’s functions’ including:  a) a review of issues identified by the Commissioner in the financial year as being relevant to children and	(Final – laid before the States) 30 June	By the Commissioner to the Greffier of the States	‘prepare accounts’	Article 23 and Paragraph 13, Schedule, Commissioner for Children and Young People (Jersey) Law 2019

Entity	Annual Report			Financial Statements			Legislation
	Timetable	Submission	Requirements	Timetable	Submission	Requirements	
			<p>young people;</p> <p>b) a review of the functions discharged by the Commissioner in the financial year;</p> <p>c) any recommendations made by the Commissioner arising out of the functions discharged;</p> <p>d) an overview of work to be undertaken by the Commissioner in the next financial year, including the strategy for involving children and young people in the work of the</p>				

Entity	Annual Report			Financial Statements			Legislation
	Timetable	Submission	Requirements	Timetable	Submission	Requirements	
			Commissioner; and e) the accounts of the office for the financial year.				
Competition Regulatory Authority	(Final – submission to Minister) 'as soon as practicable' and anyway by 30 April	By Minister to States Assembly 'as soon as practicable' following receipt	'a report on its activities'	(Final – submission to Minister) 'as soon as practicable' and anyway by 30 April	By Minister to States Assembly 'as soon as practicable' following receipt	'in accordance with generally accepted accounting principles and show a true and fair view of the profit or loss of the Authority for the period to which they relate and of the state of the Authority's affairs at the end of the period'	Articles 17 and 18, Competition Regulatory Authority (Jersey) Law 2001
Data Protection Authority	(Final – submission to Minister) 'as soon as practicable' and anyway	By Minister to States Assembly 'as soon as practicable' following	'a report on its activities'	(Final – submission to Minister) 'as soon as practicable' and anyway	By Minister to States Assembly 'as soon as practicable' following	'in accordance with generally accepted accounting principles and show a true and fair view of the	Articles 43 and 44, Data Protection Authority (Jersey) Law 2018

Entity	Annual Report			Financial Statements			Legislation
	Timetable	Submission	Requirements	Timetable	Submission	Requirements	
	by 30 April	receipt		by 30 April	receipt	profit or loss of the Authority for the period to which they relate and of the state of the Authority's affairs at the end of the period'	
Financial Services Commission	(Final – laid before States Assembly by Minister) 31 July	By Minister to States Assembly	'a report on its operations during the year'	(Final – laid before States Assembly by Minister) 31 July	By Minister to States Assembly	'in accordance with generally accepted accounting principles and show a true and fair view of the profit or loss of the Commission for the period and of the state of the Commission's affairs at the end of the period'	Article 21, Financial Services Commission (Jersey) Law 1998
Gambling Commission	(Final – laid before States Assembly by Minister) 31 July	By Minister to States Assembly	'a report on its operations during the year'	(Final – laid before States Assembly by Minister) 31 July	By Minister to States Assembly	'in accordance with generally accepted accounting principles and show a true and	Article 18, Gambling Commission (Jersey) Law 2010

Entity	Annual Report			Financial Statements			Legislation
	Timetable	Submission	Requirements	Timetable	Submission	Requirements	
						<p>fair view of the profit or loss of the Commission for the period and of the state of the Commission's affairs at the end of the period'</p> <p>Must include separate accounts for the Social Responsibility Fund.</p> <p>Minister may by Order make additional provision about accounts (no such Order has been made).</p>	
Jersey Advisory and Conciliation Service	(Final – submission to Minister) 'as soon as practicable' and anyway by 30 April	By Minister to States Assembly 'as soon as practicable' following receipt	'a report on its activities'	(Final – submission to Minister) 'as soon as practicable' and anyway by 30 April	By Minister to States Assembly 'as soon as practicable' following receipt	'in accordance with generally accepted accounting principles and show a true and fair view of the	Paragraph 10, Schedule, Jersey Advisory and Conciliation (Jersey) Law 2003

Entity	Annual Report			Financial Statements			Legislation
	Timetable	Submission	Requirements	Timetable	Submission	Requirements	
						profit or loss of JACS for the period to which they relate and of the state of JACS' affairs at the end of the period'	
Jersey Overseas Aid Commission	None	By the Chairman to the States Assembly	'of the activities of the Commission'	None	By the Chairman to the States Assembly	'in a form that is acceptable to the overseeing authority' [i.e. the Minister for Treasury and Resources or another person, or a body, designated from time to time by the States]	Paragraphs 11 and 12, Schedule 1, Jersey Overseas Aid Commission (Jersey) Law 2005
Public Employees' Pension Fund	(Draft) 31 March  (Final - publication) 31 May	None	a) a statement of the Committee about the management and financial performance of the fund during the year;  b) a statement of	(Draft) 31 March  (Final - publication) 31 May	None	'the balance sheet and profit and loss account with supporting notes and disclosures prepared in accordance with generally	Regulation 21, Public Employees (Pension Scheme) (Administration) (Jersey) Regulations 2015

Entity	Annual Report			Financial Statements			Legislation
	Timetable	Submission	Requirements	Timetable	Submission	Requirements	
			<p>the Committee explaining the investment policy in respect of the fund and reviewing investment performance during the year;</p> <p>c) a statement of the Actuary of the assets and liabilities of the fund and the level of valuation disclosed at the last valuation of the fund performed in accordance with Regulation 3 of the Funding and Valuation Regulations;</p> <p>d) a report dealing with the extent to which the</p>			<p>accepted accounting practices'</p>	

Entity	Annual Report			Financial Statements			Legislation
	Timetable	Submission	Requirements	Timetable	Submission	Requirements	
			<p>Administrator and employers have met administration performance standards set out in the published pension administration strategy referred to in Regulation 20;</p> <p>e) the fund accounts; and</p> <p>f) any other material concerning the respective schemes and the fund, as the Committee considers appropriate.</p>				

Entity	Annual Report			Financial Statements			Legislation
	Timetable	Submission	Requirements	Timetable	Submission	Requirements	
Teachers' Superannuation Fund	N/A	N/A	N/A	None	None	'annual accounts of the Fund and the Teachers' Superannuation Schemes'	Article 22, Teachers' Superannuation (Jersey) Order 2007

