



**FOR IMMEDIATE RELEASE 29 MAY 2020**

**Comptroller and Auditor General consults on revised  
Code of Audit Practice and suggests changes to  
public audit law in Jersey**

***Comptroller and Auditor General launches a six week  
consultation***

Comptroller and Auditor General (C&AG), Lynn Pamment, has today (29 May 2020) launched a consultation on a revised Code of Audit Practice and suggested changes to public audit law in her report ***Public Audit in Jersey – a consultation***.

The consultation is open for a six week period and invites comments from any party interested in the work of the C&AG. The consultation focusses on a draft Code of Audit Practice that governs the way in which the C&AG, and the auditors she appoints, carry out their work to discharge their statutory functions.

In addition, the consultation suggests a number of legislative changes that the C&AG considers would enhance public audit arrangements in Jersey. In particular, the C&AG is suggesting consistent legislative frameworks for the production of Annual Reports and Accounts by public sector bodies in Jersey and for the appointment of auditors to all bodies established by the States of Jersey.

Consultation responses should be submitted to **enquiries@jerseyauditoffice.je** no later than 10 July 2020.

**Lynn Pamment said:**

“As promised in my work programme for 2020, I am today launching a consultation of the Code of Audit Practice that details how I undertake my statutory functions.

“This is the first time that a C&AG has launched a public consultation on the Code of Audit Practice and I hope that interested parties will engage with and respond to the consultation.

“Alongside my revised Code of Audit Practice I have also identified a number of areas where I believe legislative change would enhance public audit in Jersey. I am also seeking views on these areas as part of the consultation.”

The consultation documents are available on the Jersey Audit Office’s website at **<https://www.jerseyauditoffice.je/our-work/2020/>**

**ENDS**

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**For further information, please contact:**

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**Notes to Editors:**

- The Office of Comptroller and Auditor General ('C&AG') was established in 2005 and operates under the Comptroller and Auditor General (Jersey) Law 2014.
- The remit of the C&AG includes the audit of financial statements, corporate governance, internal control and wider consideration of public funds, often expressed as 'value for money'.
- Lynn Pamment took up the Office of C&AG on 1 January 2020 for a fixed term of seven years. Following the introduction of the Comptroller and Auditor General (Jersey) Law 2014 the term of office is now fixed at seven years and is non-renewable.
- **The C&AG has updated her 2020 Audit Plan in the light of the Government's Coronavirus response:**  
"The Coronavirus pandemic has presented unprecedented challenges for us all, including its effect on our everyday lives. The unparalleled nature and scale of the fiscal measures being taken in response to Coronavirus reinforce the need for strong public financial management.

"Equally strong public accountability for the resources used in fighting the pandemic, through high quality financial reporting, will also be essential to making their overall impact on public sector finances fully transparent.

"This revised plan sets out how I intend to deliver the responsibilities of the Comptroller and Auditor General (C&AG) under the Comptroller and Auditor General (Jersey) Law 2014 ('the 2014 Law'). This will include looking at Government preparedness for the pandemic, the spending on the direct health response and also the spending on measures to protect businesses and individuals from the economic impact."

- The 2020 Audit Plan can be found at:  
**<https://www.jerseyauditoffice.je/wp-content/uploads/2020/04/JAO-Audit-Plan-2020-April-2020-update.pdf>**
- The Office of Comptroller & Auditor General is known as the 'Jersey Audit Office'.
- Contact details are: de Carteret House, 7 Castle Street, St Helier, Jersey JE2 3BT / T:716800 / E: [enquiries@jerseyauditoffice.je](mailto:enquiries@jerseyauditoffice.je)

**Comptroller and Auditor General's Policy regarding issue of reports and contact with the media:**

- Press releases will be published by the Jersey Audit Office to accompany the publication of each report
- Embargo times, where set, will be at 0001 hours on the day of publication - for press releases, reports and all other information pertaining to the publication date
- Other press releases/ statements may be made on an occasional basis and not necessarily dependent upon the publication of a report. They will be subject to the same embargoes where set
- With any report issued, the opportunity is available for members of the press to request factual clarification, by email, of points contained therein
- Any comments made additional to any reports, will be included within any press release(s) as issued by the Jersey Audit Office, in the form of a quotation by the C&AG. These comments will be available for publication; but there will not be any supplementary live or pre-recorded interviews offered or undertaken by either Lynn Pamment or the staff of the Jersey Audit Office
- The C&AG is prepared, on an occasional basis, to provide articles for publication in the local media, following a specific request and consideration of the relevant topic
- All public information, including press releases and reports, are accessible on the Jersey Audit Office website at [www.jerseyauditoffice.je](http://www.jerseyauditoffice.je)