

Complaints Policy

The Jersey Audit Office values complaints and considers 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 (C&AG) 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 C&AG has chosen to discharge those responsibilities through the Jersey Audit Office (JAO).

The Code of Audit Practice issued by the C&AG was updated following a stakeholder consultation in 2020 (linked here: [Jersey Audit Office](#)). It sets out principles for the discharge of statutory and professional duties both by the C&AG and by auditors appointed by the C&AG.

If things go wrong or you are dissatisfied with the work of the JAO, which the C&AG leads, please tell us. Complaints give us an opportunity to put things right when mistakes have been made and to improve the quality of our work. The C&AG takes complaints seriously, will investigate them thoroughly and honestly and will reply to you as quickly as possible.

What can you make a complaint about?

Complaints can relate to:

- the work of the JAO, including that undertaken by the C&AG, by the Deputy C&AG, by affiliates and by contractors engaged by the C&AG
- the work of auditors appointed by the C&AG; and

- the behaviour, conduct, treatment by, or attitude of the C&AG, the Deputy C&AG, affiliates or contractors engaged by the C&AG.

Complaints can be about things like:

- inadequate quality or standard of work, or an unreasonable delay in undertaking work
- dissatisfaction with one of our policies or its impact on the individual
- failure to properly apply law, procedure or guidance when undertaking work; or
- failure to follow the appropriate administrative process.

Complaints can also relate to a member of the Board of Governance.

It is better if you make your complaint as soon as possible, and normally within six months of:

- the event that you want to complain about; or
- finding out that you have a reason to complain.

In exceptional circumstances, your complaint might be accepted after these time limits. If you feel that the time limit should not apply to your complaint, please say why.

What can't you make a complaint about?

The C&AG will not normally accept

- complaints that should only be reviewed by the courts - for example, 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 JAO or auditors appointed by the C&AG 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 C&AG has statutory audit functions or to which the C&AG appoints auditors. The C&AG 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 requirements or obligations with which the C&AG, the JAO or the auditors appointed by the C&AG 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; and
- whistleblowing - it will be acted on under our Whistleblowing Policy.

The C&AG will not accept:

- an attempt to reopen a previously concluded 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 C&AG, an affiliate or contractor engaged by the C&AG, you should in the first instance raise your concern directly with them and give them an opportunity to resolve any problem.

If you are not satisfied with the work of an audit firm appointed by the C&AG, 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 C&AG:

Jersey Audit Office

de Carteret House

7 Castle Street

St Helier

Jersey JE2 3BT

Telephone: 01534 716800

Email: enquiries@jerseyauditoffice.je

When making a complaint, include:

- your name and contact details
- as much as you can about the complaint
- what has gone wrong; and
- how you think we may resolve the matter.

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.

If you require assistance in recording your complaint in writing please contact the C&AG in the first instance.

You might feel that you want to make a complaint anonymously. Be assured that 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.

How will your complaint be considered?

The C&AG and those considering your complaint will be polite, helpful and positive to both you and the person or people complained about.

The C&AG will acknowledge your complaint within 10 working days of receipt.

If the C&AG decides not to investigate the complaint they will explain why and, where possible, suggest other organisations that may be able to assist you.

If the C&AG decides to accept your complaint for investigation, they will advise you who will deal with it and when you can expect a reply. In the context of relatively straightforward complaints the C&AG aims to reply within a further 20 working days. A more complex complaints may take longer to consider. You will receive a substantive written response to 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 about how your complaint has been dealt with, you should contact the C&AG. If the information you provide indicates that you have good reason to believe that your

complaint has not been dealt with appropriately, the C&AG will appoint an independent person to recommend an appropriate course of action. The C&AG will consider the recommendations of the independent person and communicate their decision to you.

This is the final stage of the complaints process. The C&AG will not engage in ongoing correspondence with you in relation to your complaint.

How will complaints about the C&AG themselves be considered?

Any complaint about the C&AG themselves will be passed to the Chair of the Board of Governance of the JAO, a body set up to keep under review whether the JAO is using the resources provided to them properly, efficiently and effectively.

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

Similarly, the Chair of the Board of Governance will decide whether an independent person should be appointed in the case of a complaint about the C&AG themselves or in relation to a complaint that the C&AG has handled personally.

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

How will complaints about members of the Board of Governance be considered?

Under the Code of Practice Governing the Relationship between the C&AG and the Board of Governance, complaints about a member of the Board of Governance shall be considered following this Complaints Policy with appropriate adaptations:

- a) any complaint against the Chairman shall be considered by the C&AG; and
- b) any complaint against another independent member of the Board shall be considered by the Chairman.

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 decisions made, or any act done

or omitted, relating to any matter of administration by the C&AG or by any person acting on their behalf.

Further information about the Board and how to submit a complaint can 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: April 2022