



Wednesday 18 January 2023

The Comptroller and Auditor General sets out her Strategy and Audit Plan for 2023-26

Comptroller and Auditor General issues Jersey Audit Office Strategy 2023-26 and Comptroller and Auditor General Audit Plan 2023-26

Comptroller and Auditor General (C&AG), Lynn Pamment, has today, 18 January 2023, published two documents: the **Jersey Audit Office Strategy 2023-26** and the **Audit Plan 2023-26**.

The **Jersey Audit Office Strategy** outlines the approach and ambitions of the C&AG and the Jersey Audit Office (JAO) for the next four years. During the period of the Strategy the ambitions of the C&AG and JAO will remain constant, to:

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

Aligned with these ambitions, the Strategy sets out the JAO's values and the key activities planned for the period. It includes Key Performance Indicators that the C&AG will use to report publicly on progress through her annual reports.

The end of June 2023 will mark the mid-term point of the appointment of Lynn Pamment as C&AG. She will use this point to reflect on priorities for the remaining term of her appointment.

The Audit Plan sets out the audit work that the C&AG proposes to undertake in each of the years 2023 to 2026 and the audit objectives to which the work relates (internal control, value for money and/or corporate governance).

LYNN PAMMENT

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The Audit Plan includes an element of follow up in each year of recommendations made by the C&AG in previous years. It also includes a continued focus on transparency and best practice in Annual Reporting following the publication of her third report *Annual Reporting* and accompanying updated *Good Practice Guide* in November 2022.

During 2023 the C&AG plans to consult publicly on a revised Code of Audit Practice that underpins the way in which audit work is undertaken. The proposed revisions to the Code will reflect a number of updates including to align with international professional standards for public sector auditing issued by the International Organisation of Supreme Audit Institutions (INTOSAI).

Lynn Pamment said:

“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 as well as high levels of risk and uncertainty.

As the Jersey Audit Office works through the delivery of this Strategy, I will report publicly through my annual reports on the progress we are making. I will continue to review and refine the Strategy on at least an annual basis and the C&AG Audit Plan on at least a quarterly basis. My work will continue to include the important element of following up on the progress being made in the implementation of C&AG recommendations.”

The *Jersey Audit Office Strategy 2023-26* and the *Audit Plan 2023-26* can be found at: <https://www.jerseyauditoffice.je>

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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’
- The 2023-26 Audit Plan can be found at: www.jerseyauditoffice.je
- 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 fixed at seven years and is non-renewable.
- The Office of Comptroller and 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

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 affiliates 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