

Monday 31 July 2023

C&AG publishes her reflections at the mid-point of her term of Office

Comptroller and Auditor General issues Mid-Term Reflections

Comptroller and Auditor General (C&AG), Lynn Pamment, has today, 31 July 2023 published her ***Mid-Term Reflections*** on reaching the mid-point of her term of Office.

Lynn Pamment took up the post of C&AG on 1 January 2020 for a fixed term of seven years. Her Mid-Term Reflections are structured around six key themes:

- The value of public audit to Jersey
- C&AG powers and duties
- Arrangements to ensure the independence of the C&AG
- Accountability arrangements for the Office of the C&AG
- Oversight of the Office of the C&AG
- Resources of the Office of the C&AG

The C&AG is recommending changes that would result in extended C&AG duties and powers to appoint auditors and independent examiners to more entities, as well as enhanced independence and enhanced oversight and accountability arrangements for the Office of the C&AG.

Lynn Pamment said:

“The C&AG (Jersey) Law 2014 (the 2014 Law) introduced a number of changes following the publication by my predecessor of her Report *Public Audit in Jersey* (July 2013). It is appropriate for any law to be reviewed on a periodic basis in order to consider whether amendments should be made to make the law fit for the future. My *Mid-Term Reflections* considers the 2014 Law and includes proposals for amendments to that law.

In addition, 2025 represents the 20th anniversary of the establishment of the Office of the C&AG in Jersey. This is a significant milestone for Jersey and the Jersey Audit Office. Jersey can be proud that it was the first of the Crown Dependencies to establish such a position with the Isle of Man only recently becoming the second Crown Dependency to do so by appointing an Auditor General in March 2023.

In publishing my *Mid-Term Reflections* I am encouraging the States of Jersey to update the 2014 Law to bring it into line with recognised international principles and best practice and to make appropriate amendments to supporting policies and procedures. I consider that it would be fitting for a new C&AG (Jersey) Law to be in place for the 20th anniversary year of the Office and in advance of the appointment of a new C&AG at the end of 2026.

I would welcome a broad public debate on the matters raised in my *Mid-Term Reflections*."

The C&AG's *Mid-Term Reflections* 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 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

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- 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