

Board of Governance of the Office of Comptroller and Auditor General of Jersey

Code of Conduct for Board Members

Approved by the Board of Governance on 16 October 2025

Introduction

1. This Code sets standards for the conduct of members of the Board of Governance of the Office of Comptroller and Auditor General of Jersey. It reinforces the core values and standards that underpin the work of the Comptroller and Auditor General, and provides a reference point for decisions and courses of action in carrying out the statutory responsibilities of the Board.
2. The work of the C&AG is concerned with propriety and accountability in public service. The Office of the C&AG is therefore under an obligation to maintain the highest possible standards in undertaking its work. By analogy, it is also imperative that Governance Board members demonstrate the observance of the highest standards of corporate and personal conduct. Objectivity and impartiality are essential.
3. The Board must be able to retain the confidence of the States Assembly, the bodies audited by or on behalf of the C&AG and the people of Jersey. Everything done by the Board must be able to stand the test of political scrutiny, public judgements on propriety (conduct of public business), and professional codes of conduct.

Scope and application

4. This Code sets out the framework of professional and ethical behaviour for the Board. All members must comply with this Code (including the C&AG when acting in his or her capacity as a Board member).
5. Members must complete 'Code of Conduct return' annually, showing current and intended future compliance with the requirements (Appendix 2). Annual returns will be administered by the Board Secretary. A new return should be made in-year if personal circumstances change or when the Board Secretary and Chairman should be made aware of any conduct-related issues. Any 'adverse' returns will be considered on a case-by-case basis. Members who are also members of professional bodies must also uphold the codes of conduct of those bodies.
6. This Code defines responsibilities but cannot address all the possible issues that members may face. This places a responsibility on individuals to apply common sense and careful judgement. There may be occasions when further guidance on or clarification of the Code is required. In such circumstances, members should discuss the matter with the Chairman and should similarly refer any potential conflicts with the provisions of the Code to the Chairman (or C&AG in the case of the Chairman). The Chairman must ensure that the potential conflicts and related actions taken are appropriately recorded.

7. The Code may be updated from time to time to take account of changed circumstances or new situations. Any amendments will be approved by the Board in accordance with the Standing Orders.

Standards of Public Life

8. Board Members must demonstrate the highest standard of conduct and ethical behaviour. This means:
 - a) adhering to the seven Principles of Public Life
 - b) complying with the International Organization of Supreme Audit Institutions ISSAI 130 Code of Ethics [ISSAI 130](#); and
 - c) observing the Jersey Audit Office values [JAO Values](#) insofar as they relate to the work of the Board.
9. The seven Principles of Public Life, set out below, form the basis of both ISSAI 130 Code of Ethics and the Jersey Audit Office values.
 - a) selflessness – holders of public office should act solely in terms of the public interest.
 - b) integrity – holders of public office must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must declare and resolve any interests and relationships.
 - c) objectivity – holders of public office must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias.
 - d) accountability – holders of public office are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this.
 - e) openness – holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing.
 - f) honesty – holders of public office should be truthful.
 - g) leadership – holders of public office should exhibit these principles in their own behaviour. They should actively promote and robustly support the principles and be willing to challenge poor behaviour wherever it occurs.
10. In accordance with the spirit with ISSAI 130 Code of Ethics (Independence and objectivity), Board Members may not accept appointment or perform a role
 - a) as an officer or member of the board of directors/governing board of a body whose auditor is appointed by the C&AG, or
 - b) as a member of any subcommittee of that board.

Furthermore, Board Members should report any immediate family, close family and other personal relationships involving any such body which they consider might create a threat to the C&AG's objectivity or a perceived loss of independence.

Personal conduct

11. Board members must not use their position to deal with private matters or to pursue private interests. Members should declare any interests relating to their public duties and take steps to resolve any conflicts arising, in a way which protects the public interest.

General

12. Members must maintain the highest standards of personal conduct in performing their duties and in their relationships with those working for or on behalf of the C&AG. Members must not place themselves under any financial or other obligation to individuals or organisations that might influence them in the performance of their duties.
13. Members must act impartially and objectively and not prejudge an issue. To retain independent judgement and integrity during Board meetings, members must not be bound or swayed in their deliberations, and the way their votes are cast, by mandates given to them by other bodies or persons.
14. Members must be independent of audited bodies. There are specific statutory provisions on independence set out in Article 2(7) of the Comptroller and Auditor General (Board of Governance) Order 2015. Members must be independent of any persons with material interests in, or disputes with, bodies falling within the scope of Articles 11 to 14 of the Comptroller and Auditor General (Jersey) Law 2014 or other bodies where the C&AG appoints the auditor. Such material interests do not include being a Jersey resident or tax payer.
15. Members are expected to demonstrate professional competence and expertise in their work. They have a responsibility to maintain and develop themselves, through training and personal development.
16. Members must adopt a constructive and positive approach to their work and relationships with other members and those working for or on behalf of the C&AG.
17. Members must adopt high standards of personal discipline. Their personal conduct must not bring the organisation into disrepute.

Financial and other dealings

18. Members must not participate in activities which might severely damage their financial standing. Members must inform the Chairman if they experience significant financial difficulties or have been notified of or subjected to legal proceedings about a debt or an attachment to their earnings from any legal jurisdiction. In the case of the Chairman, he or she must inform the C&AG. Those members will be required to give a full statement of their case to establish whether their position is likely to prejudice the proper and effective performance of their duties. A member who becomes bankrupt, is subject to a legal procedure with equivalent effect or who has made a legal agreement with creditors as an alternative to bankruptcy should resign from the Board.
19. Members must inform the Chairman if they are or ever have been refused or restricted in the right to carry on any trade, business or profession for which a specific licence, registration or other authority is required. The Chairman should report any such matter to the C&AG. Members subject to a court order instigated by a regulatory body or subject to official enquiry by a financial, professional or other business authority must also disclose it.
20. Members must inform the Chairman if they are arrested and refused bail, or if they are convicted by a court of any criminal offence (except a traffic offence for which the penalty does not include imprisonment or disqualification from driving). The Chairman should report any such matter to the C&AG.

Disciplinary action taken by professional bodies

21. Members must report the results of any disciplinary procedures or reprimands issued by professional bodies. Members investigated by such a body for allegations of misconduct or malpractice should also make the existence of these investigations known to the Chairman (C&AG in the case of the Chairman).

Personal and domestic relationships

22. Members must discuss with the Chairman (or C&AG in the case of the Chairman) any personal or domestic relationships with those working for or on behalf of the C&AG where that relationship may impinge on their duties and responsibilities. Members must not make use of their official position to further their private interests or that of family, friends or associates.

Handling Data and Information

23. Members are responsible for the security of the information that they are given to perform their duties and must ensure that appropriate measures are taken to preserve its confidentiality. This includes compliance with the C&AG's policies relating to the security of personal and other data. Should members become aware of the unauthorised disclosure of information relating to any data relevant to the Office of the C&AG or the Board of Governance, they must report it to the C&AG and the Chairman.
24. Members may be privy to confidential information that they would not otherwise be aware of. They are responsible for ensuring that such information is kept confidential and not misused for their personal benefit or to the detriment of the C&AG.

Political Activities and External Communications

25. Given the status of the C&AG, it is essential that the Office is, and is seen to be, free from political bias. Ill-considered or irresponsible comments or actions of a political nature could cause irreparable damage to the credibility of the C&AG.
26. Members are free to participate in public affairs provided they do not prejudice the impartiality of the Office.
27. The above considerations should be respected in political activities such as the following:
- a) holding offices which impinge wholly or mainly on politics in Jersey;
 - b) speaking in public on matters of local controversy;
 - c) expressing views on such matters in letters to the press, or in books, articles or leaflets, or in any other media that is in the public domain; and
 - d) canvassing on behalf of candidates for elections to public office in Jersey.
28. Members wishing to engage in other political activities relevant to Jersey or the activities of the C&AG should first seek the advice of the C&AG. If any conflict of interest or reasonably foreseeable potential damage to the interest of the Office of the C&AG arises from a member's involvement in political activities, the member must withdraw from that activity.
29. Members should not make any reference to their work with the organisation when speaking in public or in their use of social media, such as Twitter or LinkedIn, if there is any risk of the content being regarded as of a political nature.

Media relations and other communications

30. Members must make no public comment about the Office of the C&AG or its work without prior approval from the C&AG except on functions conferred specifically on the Board under Article 5 of the Comptroller and Auditor General (Board of Governance) (Jersey) Order 2015. It is for the Chairman to decide whether it is appropriate for independent Board Members to comment on the Board's work under Article 5 and who is authorised to make any such comments. This section does not apply to an individual who is invited or summoned to give evidence to a committee or panel of the States Assembly.
31. Members are permitted to write or contribute to books or articles related to the work of the C&AG provided it is discussed and agreed with both the C&AG and the Chairman.

Gifts, Hospitality, Travel and Accommodation

32. Members should not accept offers of gifts, hospitality, entertainment or services where they might place, or be seen to place, the recipient under an obligation to the donor or compromise their personal or professional judgement in relation to their duties as a Board member. Members may accept gifts in the form of items of token value (for example, placemats or calendars), items provided at conferences or related events (for example, pens and wallets), and occasional small value tokens of thanks/appreciation.
33. Members must not accept any invitation to any event or offer of corporate hospitality from an auditor appointed by the C&AG, a body (or any of its officers) falling within the scope of Articles 11 to 14 of the Comptroller and Auditor General Law 2014, or any other body whose auditor is appointed by the C&AG where attendance would normally be subject to payment of a fee. This includes invitations to art exhibitions, sporting or cultural events, charity dinners and hotel accommodation.
34. Members have a responsibility to ensure that any travel or accommodation for business purposes is reasonable in the circumstances and would not expose the individual or the C&AG to justifiable public criticism. Members must comply with the C&AG's policies when booking and claiming for travel and related expenses.

The Register of Interests

35. The purpose of the register of interests is to provide information about financial and other interests, so that interests that might reasonably be considered to influence the actions of Board members may be identified and appropriate measures to prevent prejudice may be taken. This

section sets out the kinds of interests that members must register when they are appointed and which they must update at least annually or when their circumstances change. It is a breach of this Code to fail to comply with these requirements.

36. The Register shall be maintained in the form set out in Appendix 1.

Remuneration

37. There are no restrictions on paid employment or other economic activities beyond those provided in the Comptroller and Auditor General (Board of Governance) (Jersey) Order 2015 and terms of appointment, provided that such activities do not impinge on the work of the C&AG, the work of the C&AG does not suffer and there is no risk of it bringing discredit upon the organisation. However, independent members proposing to undertake such employment or other economic activity must obtain the consent of the Chairman (who shall consult with the C&AG prior to giving such consent) or, in the case of the Chairman, the Chairman of the Public Accounts Committee if it:

- a) is employment or activity as an auditor, accountant or book-keeper in Jersey;
- b) involves the use of official information acquired in the course of official duties;
- c) is employment, or activity, for a body to which the C&AG may award business or contracts;
- d) involves working for or advising a body falling within the scope of Articles 11 to 14 of the Comptroller and Auditor General Law 2014 or any other body whose auditor is appointed by the C&AG.

38. Members have a registerable interest if they receive remuneration by virtue of being:

- a) employed;
- b) self-employed;
- c) the holder of an office;
- d) a director of an undertaking;
- e) a partner in a firm; or
- f) undertaking a trade, profession or vocation or any other work.

39. Members do not need to register the amounts of remuneration.

40. When registering employment, members must give the name of the employer, the nature of the business and the position held in the organisation or the services for which the remuneration is given.

41. When registering self-employment or other economic activity, members must provide the name and give details of the nature of the business, and the names of all Jersey based clients. When registering an interest in a partnership members must give its name and the nature of the business.
42. When registering a directorship, members must provide the registered name of the undertaking in which the directorship is held and give a broad indication of the nature of the business.
43. Where members undertake a trade, profession, vocation or any other work they must register the nature of the work.

Contracts

44. Members who have any personal, domestic or business relationship with potential suppliers to the C&AG must register it.
45. Members must register an interest where they, a firm in which they are a partner, an undertaking of which they are a director, or an undertaking in which they have shares or other securities, have a contract with the C&AG under which goods or services are to be provided or works are to be executed. Members must register a description of the contract, including its duration but excluding the consideration.
46. Members must declare any investment interests they hold with suppliers or consultants engaged by the C&AG.

Shares and other securities

47. Members may hold private investments. They should not, however, hold or deal in shares or other securities when they can gain information through their position as a Board Member which might affect the value of such securities. If members hold securities that might raise a question of possible conflict with the interest or independence of the C&AG, they should register the interest.
48. Members must register an interest in securities that constitute a holding in a company or organisation that may be significant to, of relevance to or bear upon the work and operation of the C&AG. Members are not required to register the value of such interests.

Non-financial interests

49. It is equally important that members register and describe any relevant non-financial interests, such as membership or holding office in clubs, voluntary organisations and societies, relevant to the work of the C&AG or other bodies falling within the C&AG's remit.

Related party disclosure

50. Related party disclosure is a requirement of International Public Sector Accounting Standard 20. Board Members and close members of their families may fall within the definition of related parties in respect of the C&AG's accounts.
51. This Code of Conduct requires that board members sign an annual declaration at the financial year end declaring any related party transactions or stating that they were not aware of any related party transactions in the year.

Conflicts of interest and declarations of interest

52. Whenever possible, a member should raise a potential conflict with the Chairman before the conflict actually arises.
53. Regardless of whether a member has registered an interest on the Register of Interests, at the start of any meeting, or as soon as the necessity is apparent, a Board member must make a declaration of interest where he or she or a family member, friend or associate has an interest in the matter under discussion. The Chairman, in consultation with other members, will consider whether such interests are prejudicial. If the Chairman determines that an interest is prejudicial, the member may not take part in any discussion, nor vote on the relevant matter. The relevant member must also withdraw from the meeting from the commencement of the Agenda item giving rise to the conflict or potential conflict until the item has been concluded.
54. For all other interests, where a member has or may have a conflict of interest, the Chairman must decide what procedure should be followed to safeguard the integrity of the Board and the member concerned.
55. When a Board member makes a declaration of interest, the Board Secretary must record it in the minutes.

Lobbying and access to members of public bodies

56. Members should not accept any paid work:
- a) that would involve lobbying the C&AG, the States or bodies falling within the scope of Articles 11 to 14 of the Comptroller and Auditor General Law 2014 and other bodies where the C&AG appoints the auditor;
 - b) provide services, for example, as a strategist, adviser or consultant, advising on how to influence the C&AG.

Review of this Code

57. In accordance with the Board's Standing Orders, the Board shall undertake an annual review of this Code.

Appendix 1

**BOARD OF GOVERNANCE OF THE OFFICE OF THE COMPTROLLER AND AUDITOR
GENERAL OF JERSEY**

NOTICE OF REGISTRATION OF INTERESTS

[NAME]

Registerable interest	Description of interest	Entry (please state NONE where applicable)
Remunerated activities	Describe all remunerated activities, including being: (i) employed or self-employed; (ii) the holder of an office; (iii) a director of an undertaking; (iv) a partner in a firm; (v) a member of any organisation; (vi) a participant in a trade, profession, vocation or any other work showing in each case: (a) the name, registered name if different, and nature of the relevant entity (e.g. employer); (b) the nature of the remunerated work.	

Registerable interest	Description of interest	Entry (please state NONE where applicable)
Directorships	A description of any other directorship whether remunerated or not.	
Contracts	A description of the nature and duration (but not the value) of a contract which is not fully discharged, or was discharged in the past five years, where: (a) goods and services are to be provided to, or works are to be executed for, the C&AG, a body falling under the scope of the Articles 11 to 14 of Comptroller and Auditor General (Jersey) Law 2014 or other body where the CA&G appoints the auditor; and (b) you have a direct interest, or an indirect interest as a partner, owner or shareholder, director of officer of a business or undertaking, in such a contract.	
Shares and other securities	A description (but not the value) of shares or other securities in a company, undertaking or organisation that is of relevance to the work of the C&AG, a body falling under the scope of the Articles 11 to 14 of Comptroller and Auditor General (Jersey) Law 2014 or other body where the CA&G appoints the auditor.	

Registerable interest	Description of interest	Entry (please state NONE where applicable)
Non-financial interests	A description of interests that are relevant to the work of the C&AG, a body falling under the scope of the Articles 11 to 14 of Comptroller and Auditor General (Jersey) Law 2014 or other body where the CA&G appoints the auditor, including (without prejudice to that generality) membership of or office in: (a) other public bodies; (b) clubs, societies and organisations; (c) trade unions, and (d) voluntary organisations.	
Related Party Transactions	A description of any related party transactions (other than any disclosed above) of which you were aware in the past year.	

Name (please print):

Signature:

Date:

Code of Conduct Declaration

I confirm:

- I have read and understood the requirements of the Board Code of Conduct.
- I understand the need to notify any independence, conduct-related issues or changes in personal circumstances to the Board Secretary and Chairman of the Board of Governance.
- I have read and understood the requirements of all relevant JAO policies..
- I have noted the requirement to comply with ISSAI 130, including all other applicable laws, regulations and conventions.
- There are no issues to report/notify to the Board Secretary and Chairman of the Board of Governance.

Signed:

Dated: