

Audit Plan Update 2025 to 2028

October 2025

The purpose of the Comptroller and Auditor General (C&AG), fulfilled through the Jersey Audit Office (JAO), is to provide independent assurance to the people of Jersey on the extent to which public money is spent economically, efficiently and effectively and on whether the controls and governance arrangements in place within public bodies demonstrate value for money. The C&AG's remit includes the audit of financial statements and wider consideration of public funds, including internal financial control, value for money and corporate governance.

This plan can be found on the Jersey Audit Office website at <https://www.jerseyauditoffice.je/>

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Audit Plan by the Comptroller and Auditor General: 6 October 2025

This plan has been prepared in accordance with the Comptroller and Auditor General (Jersey) Law 2014

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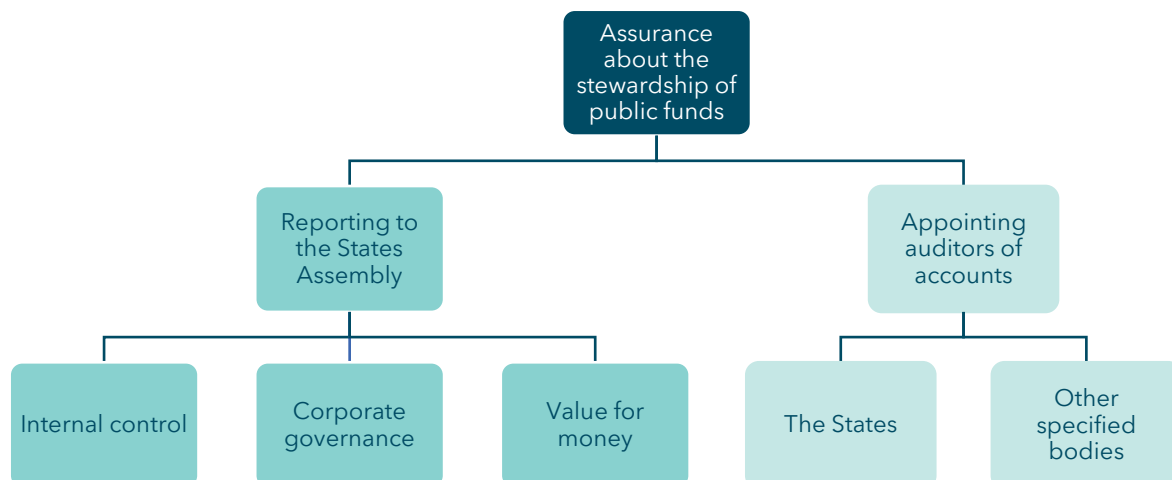
Introduction

1. The purpose of the Comptroller and Auditor General (C&AG) and the purpose of the Jersey Audit Office (JAO) that the C&AG heads up are to provide independent assurance to the people of Jersey on the extent to which public money is spent economically, efficiently and effectively and on whether the controls and governance arrangements in place within public bodies demonstrate value for money.
2. The vision of the JAO is to be a trusted and innovative audit organisation that champions good governance and the wise use of public money in Jersey.
3. This audit plan update sets out how the C&AG, through the JAO, intends to deliver her responsibilities under the Comptroller and Auditor General (Jersey) Law 2014 ('the 2014 Law').
4. Under Article 17 of the 2014 Law the C&AG may not be directed in how she undertakes her functions. However, the C&AG has consulted with key stakeholders in preparing this plan. The stakeholders consulted included the Public Accounts Committee (the PAC), the Risk and Audit Committee, the Non-Ministerial Departments Audit Committee, Chief Officers, the Chief Internal Auditor, Jersey Regulatory Bodies, Scrutiny Panels and the Board of Governance of the JAO.
5. The plan covers the period 2025 to 2028. It provides a detailed plan for the year ending 31 December 2025 and indicative plans for the three years thereafter.
6. The plan is subject to review and change in light of changes in the risks identified, including as a result of matters brought to the attention of the C&AG by the PAC, Members of the States Assembly, officers of the States and others. The C&AG will advise the PAC of any changes to the plan and a formal update to the plan is published each quarter. This is the third 2025 quarterly update.

Statutory Responsibilities

7. The C&AG's responsibilities are to provide independent, robust assurance about the stewardship of public funds by:
 - reporting to the States Assembly on the effectiveness of internal control, general corporate governance arrangements and economy, efficiency and effectiveness ('value for money'); and
 - appointing auditors of the accounts of the States (including the Social Security Fund, the Social Security (Reserve) Fund, the Health Insurance Fund and the Long-Term Care Fund) and certain other specified entities.
8. The C&AG's responsibilities are exercised through the JAO and are summarised in Exhibit 1.

Exhibit 1: Responsibilities of the C&AG



9. Audit is not a substitute for the responsibilities of those providing public services. It is for them to ensure that public business is conducted in accordance with the law and proper standards, that public money is safeguarded, that public funds are properly accounted for and that economy, efficiency and effectiveness are secured.
10. The JAO operates to a set of fundamental values.
 - Independence and objectivity - we appoint auditors, determine our work plan, carry out our work and report our findings impartially. We are accessible, transparent and responsive. We drive constructive and positive change

through our recommendations and follow-up. We respond with agility to the ever-changing environment in which we operate.

- Fairness and justice – we are open and honest in the way we undertake our work, how we communicate with all stakeholders and how we treat people. We report our evidence-based findings in public, without fear or favour. We undertake audit work as economically, efficiently and effectively as possible.
 - Integrity – we speak up for what is right. We strive for and deliver high quality outcomes. We are truthful in making decisions and in responding to challenge. We meet our responsibilities in an ethical and fair way.
 - Credibility – we provide insight and promote best practice. We engage proactively with our stakeholders, with whom we work hard to build and maintain trust. Our work follows best practice and is undertaken by a team of reliable and dedicated professionals in accordance with recognised international standards.
11. Article 18 of the 2014 Law requires the C&AG to prepare and publish a statement of the manner in which she proposes to discharge her functions. The Code of Audit Practice (the Code) published in December 2023 discharges that responsibility. Whereas the legislation sets out what the C&AG's audit work should achieve, the Code sets out how the work should be undertaken.
12. The Code covers:
- the general principles applying to public audit in Jersey
 - work on the financial statements
 - work on corporate governance, internal control and economy, efficiency and effectiveness
 - follow up of previous external audit recommendations
 - reporting the results of audit work; and
 - liaison with others (including with PAC, the Risk and Audit Committee, the Non-Ministerial Departments Audit Committee, Jersey Regulatory Bodies and Scrutiny Panels).
13. The Code is an important means by which States Members, Ministers, officers of the States, other stakeholders and the public of Jersey can secure a common understanding of what the JAO and audit firms appointed by the C&AG shall do, what they shall not do, how they shall operate and how they shall interact.

Financial Statements Audit

Statutory Requirements

14. Legislation requires the C&AG to appoint auditors of the financial statements of:
- the States of Jersey; and
 - certain other entities.
15. In addition, in one case she appoints an auditor at the request of the Treasurer of the States. The full list of entities where the C&AG appoints auditors is shown in Exhibit 2.

Exhibit 2: Auditors of entities appointed by the C&AG

Entity	Nature of appointment	Current auditor appointed	Financial years to which appointment relates
Data Protection Authority	Statutory	Baker Tilly Channel Islands Limited	2024-2026
Gambling Commission*	Statutory	Alex Picot	2019-2024
Jersey Advisory and Conciliation Service*	Statutory	Alex Picot	2025-2029
Jersey Competition Regulatory Authority*	Statutory	RSM Channel Islands (Audit) Limited	2021-2025
Jersey Financial Services Commission	Statutory	PKF BBA Audit and Assurance Limited	2025-2027
Jersey Teachers' Superannuation Fund	At request of the Treasurer of the States	S&W Partners Audit Limited	2021-2025
Public Employees' Pension Fund	Statutory	S&W Partners Audit Limited	2021-2025
States of Jersey Group*	Statutory	Forvis Mazars LLP	2025-2030

* subject of tendering exercises or appointment decisions during 2025

States of Jersey

16. The States have a statutory duty to prepare financial statements (including the accounts of the Social Security Fund, the Social Security (Reserve) Fund, the Health Insurance Fund and the Long-Term Care Fund) within three months of the year end and the C&AG has a duty to secure that an audit is undertaken within five months of the year end.
17. The scope of the audit is extended so that it includes not only an opinion on the truth and fairness of the financial statements but also an opinion on the 'regularity' of income and expenditure, in other words whether it is:
 - in accordance with the intentions of the States Assembly; and
 - in compliance with relevant legislation, directions and other authorities.
18. Following a competitive tender process in 2020, Forvis Mazars LLP was awarded a five-year contract to undertake the audit of the States' accounts with an option to extend for a further year. During December 2024 the C&AG exercised the option to extend the appointment of Forvis Mazars LLP to include the audit of the States' accounts for the year ending 31 December 2025.
19. Following a further competitive tender process launched in March 2025, the C&AG has reappointed Forvis Mazars LLP for a further five-year term. This new contract period covers the financial periods ending 31 December 2026 to 31 December 2030, with an option to extend for a further year.

Other Entities

20. Following a competitive tender process, the C&AG has reappointed Alex Picot as the external auditor for Jersey Advisory and Conciliation Service. The new contract period covers the financial periods ending 31 December 2025 to 31 December 2029, with an option to extend for a further year.
21. A competitive tender process for the appointment of an external auditor for Jersey Gambling Commission is ongoing.
22. Following consultation with the Jersey Competition Regulatory Authority, the C&AG has extended the appointment of RSM Channel Islands (Audit) Limited for the year ending 31 December 2025.
23. On 26 September 2025 the Government published updated Memoranda of Understanding with the wholly owned States entities. These entities are now required to consult with the C&AG when considering undertaking a tender exercise for the appointment of auditors.

Audit Quality Framework

24. The Code published in December 2023 includes (in Appendix 3) an Audit Quality Framework covering the means by which the C&AG ensures that:
- audit work is undertaken by appropriately trained and supported individuals and audit teams
 - there are organisation-wide arrangements for quality control both within the JAO and the audit firms appointed by the C&AG; and
 - there is appropriate, independent assurance activity.
25. The following core principles underpin the Audit Quality Framework:
- audit quality should be embedded in the delivery of all audit work
 - audit quality should be assessed in terms of outputs and outcomes as well as inputs and processes; and
 - the approach to audit quality should drive continuous improvement in public services.
26. Further details on the specific activities undertaken as part of the Audit Quality Framework can be found in the JAO Strategy 2025 to 2028.
27. In addition the annual JAO Audit Quality Transparency Report provides an overview of:
- how the JAO is organised to meet the responsibilities of the C&AG
 - how the quality assurance processes for the JAO work; and
 - the results of quality monitoring processes.

Internal Control, Corporate Governance and Value for Money

Statutory Requirements

28. Article 11(3) of the 2014 Law imposes a duty on the C&AG to consider and report to the States Assembly in relation to the States of Jersey, States funded bodies, the Social Security Fund, the Social Security (Reserve) Fund, the Health Insurance Fund and the Long-Term Care Fund on:
- general corporate governance arrangements
 - the effectiveness of the internal controls, including internal auditing of those controls; and
 - economy, efficiency and effectiveness in the use of resources.
29. Articles 13(1) and 14(3) of the 2014 Law allow the C&AG to report in relation to these three matters in respect of independently audited States bodies and States aided independent bodies.

How the work is planned

30. The work is planned so that in each year the C&AG undertakes one or more elements of work specifically to consider each of corporate governance, internal control and economy, efficiency and effectiveness.
31. To deliver a proportionate and effective work programme, the work is planned using a risk-based approach. There are four key stages to the audit cycle (see Exhibit 3).

Exhibit 3: The Audit Cycle



32. In developing this audit plan, the C&AG takes account of a wide range of risks facing the States, including:
- strategic risks arising from governance functions and those risks that are known to the States and managed through their existing risk systems
 - operational risks arising from the delivery, support and front-line service functions
 - business change risks arising from the introduction of new systems and processes; and
 - emerging risks arising from changes outside the States' control.
33. Work undertaken and planned for delivery in 2025 builds upon and follows up work undertaken in previous years.

Current Risks and Priorities

34. Corporate governance will continue to be a major focus as it underpins the arrangements that secure value for money and effective internal control.
35. The States Assembly approved the Budget (Government Plan) 2025-2028 on 29 November 2024. The C&AG's work in 2025 and beyond continues to focus on the risks associated with the implementation of the Budget programmes and from the ongoing investment and change programmes being implemented within the States, including:

- keeping an overview of wider arrangements for ensuring that control is maintained during a period of ongoing change
 - a particular focus on Information Technology (IT) implementation over the period of my plan
 - a continuing focus on the arrangements for the resilience of critical infrastructure; and
 - a focus on the delivery of major projects, including capital and strategic projects and in particular the new healthcare facilities programme.
36. For the last five years the C&AG has produced a *Good Practice Guide to Annual Reporting* to encourage even greater transparency and excellence in the annual reports of publicly funded organisations. The C&AG will continue to encourage transparency and excellence in annual reporting and this is included as a theme in all years of the plan. On 16 September 2025 the C&AG issued awards to reflect excellence and transparency in the 2024 annual reports of States owned and States established entities. This awards event was one of the good practice sharing events planned to mark the 20th anniversary of the Jersey Audit Office.

Indicative Audit Plan to 2028

37. The indicative audit plan for the next four years is presented in Exhibit 4. This indicates the work to be undertaken each year and the audit objectives to which the work relates. The plan has been updated in this quarter to defer the planned 2025 audit of major and strategic projects to 2026. This is to enable the audit of the more significant stages of the New Healthcare Facilities Programme.
38. The plan includes certain work that commenced in 2024 and has been reported in 2025:
- Efficiency Savings: Good Practice Guide
 - Financial Management and Internal Control: Follow up
 - Grants and Subsidies: Follow up
 - Learning from previous IT implementations: Thinkpiece
 - Staff Recruitment and Retention
 - Strategic Property Management
39. The plan also includes a review of cyber security arrangements that had initially been intended to commence in 2024 but was deferred to 2025.

Exhibit 4: Indicative plan to December 2028

Areas for audit	Internal Control	Value for Money	Corporate Governance	2025	2026	2027	2028
Adult and Children's Social Care	✓	✓					✓
Climate Emergency Fund	✓	✓				✓	
Commercial Services including Procurement	✓	✓	✓			✓	
Critical Infrastructure Resilience: Cyber Security Arrangements	✓	✓	✓	✓			✓
Critical Infrastructure Resilience: Transport Links		✓	✓	✓			
Critical Infrastructure Resilience: Water and Waste		✓	✓			✓	
Defining and Measuring Value for Money		✓			✓		
Delivering Effective Regulation		✓	✓		✓		
Delivering the Economic Strategy		✓	✓		✓		

Areas for audit	Internal Control	Value for Money	Corporate Governance	2025	2026	2027	2028
Digital Care Strategy						✓	
Education Reform Programme		✓	✓	✓			✓
Efficiency Savings	✓	✓		✓			✓
Financial Management and Internal Control: Follow up	✓		✓	✓			
Financial Planning and Measurement		✓	✓		✓		
Fire and Rescue Service	✓	✓	✓	✓			
Governance in Health and Social Care	✓	✓	✓		✓		
Governance of the Prison Service	✓	✓	✓		✓		
Grants and Subsidies: Follow up	✓	✓		✓			
Health Insurance Fund	✓	✓	✓	✓			
Investment Management	✓	✓	✓				✓

Areas for audit	Internal Control	Value for Money	Corporate Governance	2025	2026	2027	2028
IT Asset Management	✓	✓				✓	
IT Implementation - Benefits System (Transform)		✓	✓		✓		
Jersey Performance Framework		✓	✓			✓	
Learning from previous IT implementations: Thinkpiece	✓	✓	✓	✓			
Living Wage Transitional Support	✓	✓			✓		
Major and Strategic Projects, including Capital Projects	✓	✓	✓		✓	✓	
Management of Infrastructure Assets	✓	✓					✓
Non-Ministerial Departments	✓	✓	✓		✓		
Operational Property Management	✓	✓	✓			✓	
Oversight of Arm's Length Bodies	✓	✓	✓			✓	

Areas for audit	Internal Control	Value for Money	Corporate Governance	2025	2026	2027	2028
Partnership Working		✓	✓				✓
Performance Management	✓	✓			✓		
Probation and After-Care Services	✓	✓	✓		✓		
Revenue Jersey	✓	✓	✓		✓		
Role and Operation of the States Employment Board	✓	✓	✓				✓
Skills Development		✓				✓	
Social Security Funds	✓	✓	✓				✓
Staff Education and Training		✓	✓			✓	
Staff Recruitment and Retention	✓	✓		✓			
States of Jersey Police		✓	✓			✓	
Strategic Property Management	✓	✓		✓			

Areas for audit	Internal Control	Value for Money	Corporate Governance	2025	2026	2027	2028
Sustainable Healthcare Funding	✓	✓	✓	✓			
Transparency and Excellence in Annual Reporting			✓	✓	✓	✓	✓
Follow Up of previous audits	✓	✓	✓	✓	✓	✓	✓

Detailed Plan to 31 December 2025

40. The detailed plan to 31 December 2025 is set out in Exhibit 5. This plan has been updated on a quarterly basis and presented to the PAC. The plan and updates to it are also published on the JAO website www.jerseyauditoffice.je.
41. The audits will be delivered through the C&AG, the Deputy C&AG and affiliates with specialist knowledge and experience, contracted through the JAO.

Exhibit 5: Detailed plan January to December 2025

Areas for review	Status	Comment
Critical Infrastructure Resilience: Cyber Security Arrangements	Fieldwork ongoing	
Critical Infrastructure Resilience: Transport Links	Complete	Report published 29 August 2025
Education Reform Programme	Fieldwork complete	Report planned Q4 2025
Efficiency Savings: Good Practice Guide	Complete	Good Practice Guide published 26 June 2025
Financial Management and Internal Control: Follow up	Complete	Report published 23 July 2025
Fire and Rescue Service	Fieldwork commencing	Audit Specification published 6 October 2025
Grants and Subsidies: Follow up	Complete	Report published 30 April 2025
Health Insurance Fund	Fieldwork ongoing	Audit Specification published 27 August 2025
Learning from previous IT implementations: Thinkpiece	Complete	Thinkpiece published 14 February 2025
Major and Strategic Projects including Capital Projects	Deferred	Audit deferred to 2026 to enable the audit of the more significant stages of the New Healthcare Facilities Programme

Areas for review	Status	Comment
Staff Recruitment and Retention	Complete	Report published 17 March 2025
Strategic Property Management	Complete	Report published 14 May 2025
Sustainable Healthcare Funding	Planned	
Transparency and Excellence in Annual Reporting	Complete	Good Practice Guide published 16 September 2025 and awards event held
Follow Up of previous audits		
Insurance	Fieldwork commencing	Audit Specification published 25 July 2025



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