

Jersey Audit Office - Retention Schedule

Under the Public Records (Jersey) Law 2002 the Archivist appointed by Jersey Heritage is required to work with public authorities to produce retention schedules. The schedules list the public records produced by authorities, the length of time these records need to be retained for and the eventual disposal of the information – either to the Jersey Archive for permanent preservation or to be confidentially destroyed.

This Retention Schedule (the Schedule) sets out the practices relevant to the Office of the Comptroller and Auditor General. For the purposes of this Schedule, the Office of the Comptroller and Auditor General is referred to as the Jersey Audit Office (JAO). This Schedule applies to all records, whether paper or electronic, that are produced or held by the JAO. It sets out how long the JAO should hold information for and what it should do at the end of the retention period. The JAO is not a scheduled public authority under Schedule 1 of the Freedom of Information (Jersey) Act 2021, therefore other than where information is already available in the public domain (as marked in the Schedule below), these records are not available to the public.

The guidance below reflects best practice but does not constitute legal advice. The Archivist will endeavour to work with public authorities to ensure that the guidance reflects legislation but responsibility for checking on any legislative requirements rests with the public authority. Responsibility for checking more recent enactments rests with the reader.

This Schedule will be reviewed every five years. Date of next review: 2030

Title	Retention Period JAO	Action: JAO
Office of the Comptroller and Auditor General and Board of Governance		
Key documents relating to the appointment of the C&AG and Board Chair	Ten years after the end of the appointment to which it relates	Archive
C&AG expenses and supporting evidence	Ten years	Destroy
C&AG calendar	Current year plus three years	Destroy

Title	Retention Period JAO	Action: JAO
Board of Governance: - Standing Orders - Code of Conduct - Relationship Code	Ten years	Archive where there has been substantive revision. Otherwise Destroy In the public domain.
Board Meeting Agendas, Papers and Minutes - public version	Ten years	Archive In the public domain.
Board Meeting Agendas, Papers and Minutes - non-public version	Ten years	Archive
Board of Governance contracts	Ten years	Archive
Corporate Documents		
Annual Report and Accounts	Ten years	Archive In the public domain.
Audit Plan	Five years	Archive In the public domain.
Transparency Report	Ten years	Archive In the public domain.
Code of Audit Practice	Ten years after superseded	Archive In the public domain.
Strategy	Five years after superseded	Archive In the public domain.
Performance Audit Methodology (PAM)	Ten years after superseded	Archive
Audit Quality Framework (AQF)	Ten years after superseded	Archive

Title	Retention Period JAO	Action: JAO
Outcome of reviews of PAM and AQF implementation	Ten years	Archive
Consultation / engagement with stakeholders	Five years after close	Archive final outcome Destroy responses
Scheme of delegation	Five years after superseded	Archive In the public domain.
Internal (non staff) Policy documents	Five years after superseded	Archive
Memoranda of Understanding	Five years after superseded / ended	Archive In the public domain.
External workshop / presentations	Five years	Archive In the public domain.
Internal meetings - material	Five years	Destroy
Appointment of external auditors		
Tender documentation	Five years after the end of the appointment to which it relates	Destroy
Letters of Appointment of Auditors	Ten years after the end of the appointment to which it relates	Archive
Project Files - Including International Organization of Supreme Audit Institutions (INTOSAI) documents		
Project Planning Document	Publication date plus ten years	Archive
Project Brief / Specification	Publication date plus ten years	Archive In the public domain.

Title	Retention Period JAO	Action: JAO
Working Papers - Documents and document review - Interview plans and interview records - Project correspondence - Analysis - Evidence grid - Records of internal quality assurance	Publication date plus ten years	Archive
Draft Report / Thinkpiece / Good Practice Guide	Publication date plus ten years	Archive
Final Draft Report / Thinkpiece / Good Practice Guide	Publication date plus ten years	Archive
Feedback on draft Report / Thinkpiece / Good Practice Guide	Publication date plus ten years	Archive
Draft Press Release	Publication date plus ten years	Destroy
Published Report / Thinkpiece / Good Practice guide	Publication date plus ten years	Archive In the public domain.
Published Press Releases	Publication date plus ten years	Archive In the public domain.
External documents e.g. Annual Reporting self-assessment	Publication date plus ten years	Archive In the public domain.
Correspondence		
From States of Jersey: Letters, emails, records of phone calls, Teams meetings.	Five years	Transfer as relevant to Project Files at the end of each Project to be ready for Archive Otherwise Destroy

Title	Retention Period JAO	Action: JAO
From the public / other stakeholders: Letters, emails, records of phone calls and Teams meetings.	Five years	Transfer as relevant to Project Files at the end of each Project to be ready for Archive Otherwise Destroy
Records of meetings: Chief Officers, Senior Managers, other States officers, Ministers, States Members, Committees The Public / other stakeholders	Five years	Transfer as relevant to Project Files at the end of each Project to be ready for Archive Otherwise Destroy
Complaints and other feedback	Five years	Transfer as relevant to Project Files at the end of each Project to be ready for Archive Otherwise Destroy
Legal Advice Received on C&AG Duties and Powers	One year after superseded	Archive
Legal Advice Received on internal management matters	Ten years	Destroy
Technology related, including external communication		
Social media posts (X, LinkedIn)	Current year plus one year	Destroy
Direct messages including in Teams (external and internal)	Six months	Destroy
Information Security documents	Current year plus five years	Destroy
System back-ups	Current month plus one year	Destroy
JAO Outlook mailboxes and calendars	Current year plus two years	Transfer as relevant to Project Files or other JAO files and Archive those in line with this Policy Otherwise Destroy
Website content not included in descriptions above www.jerseyauditoffice.je	Until superseded	Destroy - Archive to harvest content via British Library web archive.

Title	Retention Period JAO	Action: JAO
Financial Documents		
Accounts Payable incl. expense claims, evidence, sign off	Ten years	Destroy
Accounts Receivable	Ten years	Destroy
Balance sheet reconciliations	Ten years	Destroy
Bank statements, Bank reconciliations	Ten years	Destroy
General expenditure – e.g. purchase card statements, backing documentation	Ten years	Destroy
Payroll – records, timesheets, sign off	Ten years	Destroy
Journals	Ten years	Destroy
Management information	Ten years	Destroy
Procurement, incl. Contracts, Tenders, Purchase orders	Ten years	Destroy
HR Documents		
Employee, affiliate, consultant contracts	Ten years after the end of the appointment to which it relates	Destroy
Recruitment applications	Current year plus one	Destroy
Recruitment assessments	Five years	Destroy
Code of Conduct	Five years plus one	Archive In the public domain.
Code of Conduct Individual Declarations	Ten years	Destroy
Internal staff policies	Five years after superseded	Destroy

Title	Retention Period JAO	Action: JAO
Gifts and hospitality register	Five years	Destroy

APPROVED AND SIGNED BY JERSEY AUDIT OFFICE and JERSEY ARCHIVE:

Organisation	Name	Signature	Position	Date
Jersey Audit Office	Lynn Pamment, CBE		Comptroller and Auditor General	30 September 2025
Jersey Archive	Linda Romeril		Archives and Collections Director	2 October 2025