

# **Audit Quality Transparency Report 2025**

**17 April 2026**



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 Quality Transparency Report 2025 – 17 April 2026**

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

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# Introduction

The vision of the Jersey Audit Office (JAO) is to be a trusted and innovative audit organisation that champions good governance and the wise use of public money in Jersey.

Our ambitions are to:

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

This is the third Transparency Report on audit quality issued by the JAO. The purpose of the report is to provide a clear picture of how the JAO delivers audit quality in line with our ambition to be a high performing audit organisation. It is aimed at providing stakeholders with assurance on the quality of audits delivered by the JAO and by the financial statements auditors appointed by the Comptroller and Auditor General (C&AG).

This Transparency Report on audit quality 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
- our quality monitoring results for 2025.

Wherever possible we have benchmarked our performance against other jurisdictions. Not all jurisdictions publish the same data on audit quality. We have ensured we have included data from the following jurisdictions for measures that are comparable to data collected for the JAO:

- Australia
- Malta
- New Zealand
- Scotland
- Tasmania
- UK
- Wales

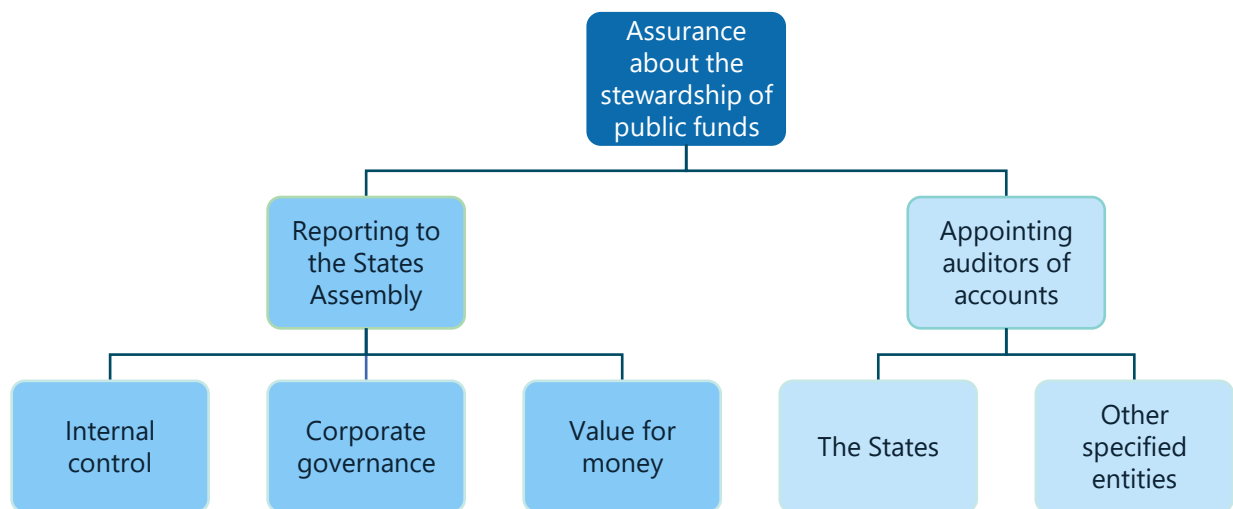
# How the JAO is organised

## The Role of the C&AG and the JAO

The C&AG is appointed by the States Assembly and is independent of Government. Her responsibilities (depicted in Exhibit 1) are to:

- report to the States Assembly on the effectiveness of internal control, general corporate governance arrangements and economy, efficiency and effectiveness ('value for money'); and
- appoint 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.

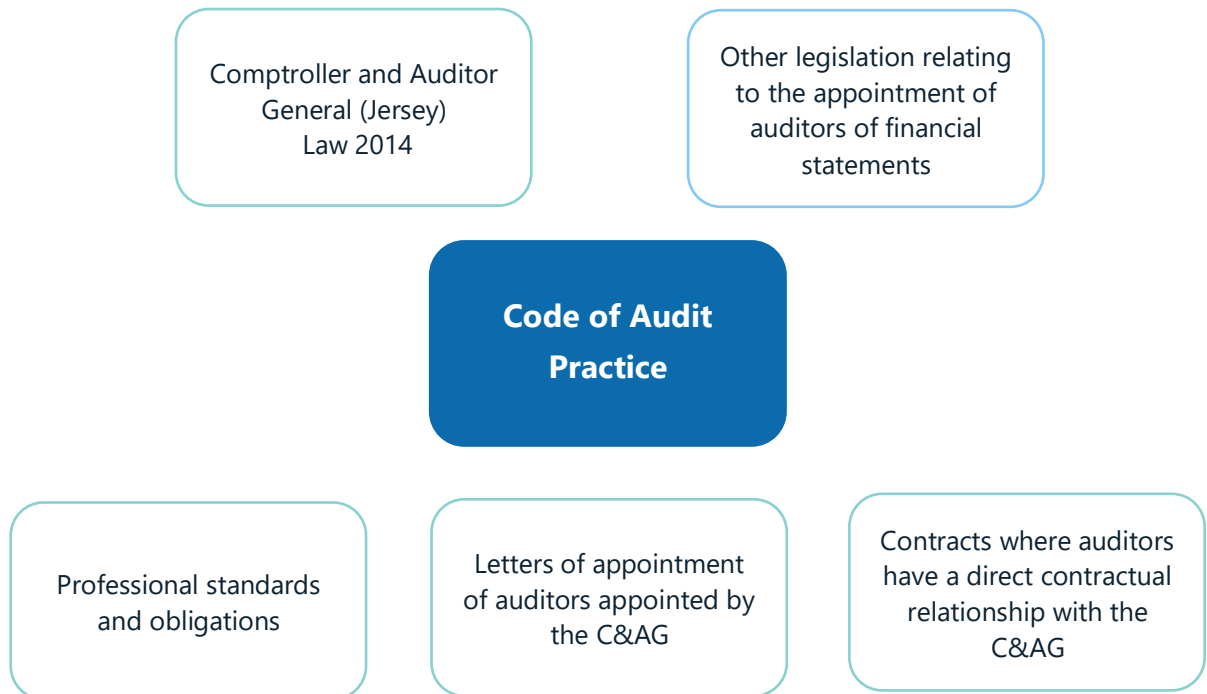
### Exhibit 1: Responsibilities of the C&AG



## The Code of Audit Practice and the statutory framework

Statute requires that the C&AG publishes a Code of Audit Practice, setting out how she discharges her functions. The Code is at the centre of the arrangements for public audit as shown in Exhibit 2.

## Exhibit 2: The Code is at the centre of the arrangements for public audit



## Financial Statements Auditors

The auditors appointed by the C&AG for the 2025 financial year are summarised in Exhibit 3.

### Exhibit 3: Financial Statements Auditors for the 2025 financial year

Entity	Nature of appointment	Current auditor appointed
Jersey Advisory and Conciliation Service*	Statutory	Alex Picot
Jersey Competition Regulatory Authority*	Statutory	RSM Channel Islands (Audit) Limited
Jersey Data Protection Authority	Statutory	Baker Tilly Channel Islands Limited
Jersey Gambling Commission*	Statutory	RSM Channel Islands (Audit) Limited
Jersey Financial Services Commission	Statutory	PKF CI Assurance Limited
Jersey Teachers' Superannuation Fund	At request of the Treasurer of the States	S&W Partners Audit Limited
Public Employees' Pension Fund	Statutory	S&W Partners Audit Limited
States of Jersey Group*	Statutory	Forvis Mazars LLP

\* These appointments were subject to extensions or tenders during 2025

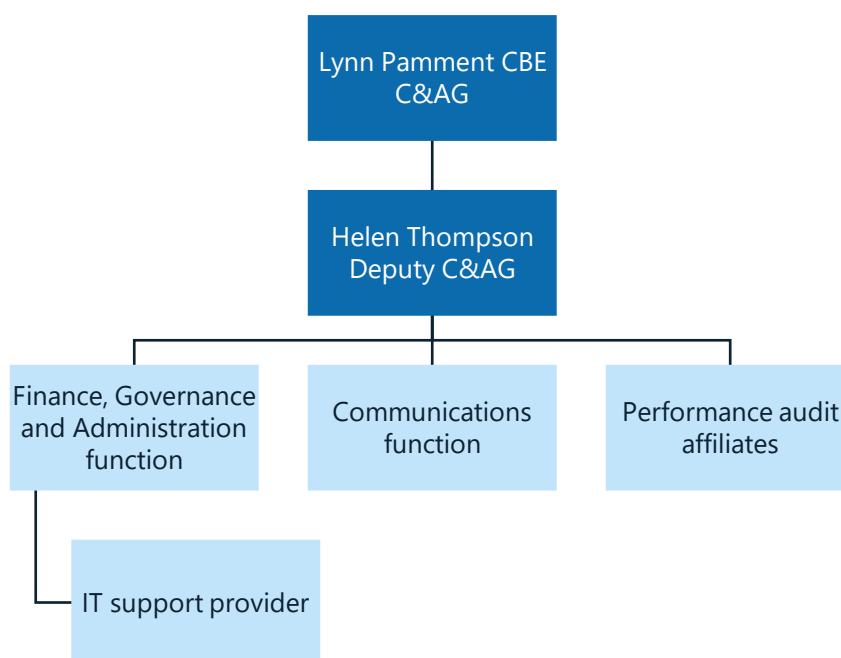
Source: Jersey Audit Office Register of Audit Appointments

## Performance Audit

The programme of performance audit that underpins the reports to the States Assembly is delivered by the JAO team.

The operating model for the JAO is shown below. While the JAO has no employees, changes to the operating model were introduced during 2025 whereby the administration, finance and governance functions are now provided by agency staff.

## Exhibit 4: JAO operating model



Source: Jersey Audit Office operating model 2025

## Governance and accountability

The C&AG is appointed by the States Assembly for a non-renewable fixed term of seven years. The current C&AG Lynn Pamment CBE took up office on 1 January 2020 for a seven year term expiring on 31 December 2026.

The C&AG is an Accountable Officer under the Public Finances (Jersey) Law 2019 for the funds allocated to the Office of the C&AG. The C&AG has responsibility for maintaining effective governance and a sound system of internal control that supports the achievement of the JAO's policies, aims and objectives, while safeguarding the public funds and assets.

A Board of Governance, established under the Comptroller and Auditor General (Board of Governance) (Jersey) Order 2015 (the 'Order'), is responsible for keeping under review whether the resources provided to the C&AG by the States Assembly have been and are being used properly, efficiently and effectively. The Order provides for the membership of the Board to comprise between two and four independent members appointed by the States, plus the C&AG, with a quorum of the C&AG and at least two independent members. Independent members of the Board are appointed by the States Assembly for four or five year terms and may not serve more than two terms.

The Board of Governance is responsible for:

- scrutinising the use of resources by and the governance arrangements of the C&AG
- reporting any concerns to the Chief Minister and the Chair of the Public Accounts Committee (PAC)
- if requested by the Chair of the PAC, advising on the appointment of auditors of the accounts of the C&AG
- reviewing any estimates submitted by the C&AG to the Chair of the PAC for the purposes of the Medium-Term Financial Plan or the budget
- reviewing the audited accounts of the C&AG; and
- if requested by the C&AG, advising on the appointment, remuneration and terms and conditions of the Deputy C&AG.

The Board also has a power to prepare an assurance report on the expenses of the C&AG.

The Board receives an update report from the C&AG and Deputy C&AG on audit quality framework activities at each of its meetings. The minutes of Board meetings are published on the JAO website.

On 11 March 2026 the States Assembly approved amendments to the Comptroller and Auditor General (Jersey) Law 2014 which enhance the independence, oversight, and accountability arrangements for the C&AG and the Jersey Audit Office States Assembly.

The current C&AG's term of office comes to an end on 31 December 2026 completing a maximum tenure of seven years. Following a process overseen by the Jersey Appointments Commission, on 12 March 2026, Paul Dossett, a current Partner and Head of Public Sector Assurance for Grant Thornton, was appointed to succeed Lynn Pamment as C&AG from 1 January 2027 States Assembly.

The Annual Report and Accounts of the Office of the C&AG provides more detailed information on governance and accountability arrangements and outcomes.

# JAO quality assurance processes

## Audit Quality Framework

Our Audit Quality Framework covers how we ensure 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.

The following core principles underpin our 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.

Assurance about audit quality is secured at three levels:

<b>First</b>	Appropriately trained and supported individuals and audit teams
<b>Second</b>	Organisation-wide arrangements for quality control
<b>Third</b>	Independent audit assurance activity

## Appropriately trained and supported individuals and audit teams

For both areas of responsibility of the C&AG (financial statements audit appointments and undertaking projects to report to the States Assembly) we take steps to seek to ensure that work is carried out by appropriately trained and supported individuals and audit teams. Exhibit 5 contains more information.

### Exhibit 5: Assuring appropriately trained and supported individuals and audit teams

Audit Quality Framework elements	Activities undertaken in 2025
<b>Financial statements auditors</b>	
<ul style="list-style-type: none"> <li>• Appointment of auditors of the States of Jersey and other entities following procurement processes that evaluate, among other things, the skills and competence of audit teams and the key individuals deployed on audit engagements.</li> <li>• Where appropriate, requiring prior approval of changes in key members of the audit teams.</li> </ul>	<ul style="list-style-type: none"> <li>• Three procurement processes were undertaken during 2025. Forvis Mazars LLP was reappointed as the auditor to the States of Jersey for the audits 2026 to 2030. Alex Picot was reappointed as auditor of the Jersey Advisory and Conciliation Service for the audits from 2025 to 2029. RSM Channel Islands (Audit) Limited was appointed as auditor for the Jersey Gambling Commission for the audits from 2025 to 2029.</li> <li>• Under the provisions of the contracts awarded, extensions to audit appointments for 2025 were issued to Forvis Mazars LLP for the States of Jersey and RSM Channel Islands (Audit) Limited for the Jersey Competition Regulatory Authority.</li> <li>• Audit firm annual returns include details of key audit team members.</li> </ul>
<b>JAO</b>	
<ul style="list-style-type: none"> <li>• Engagement of a Deputy C&amp;AG and affiliates following procurement processes that assess their skills and experience.</li> </ul>	<ul style="list-style-type: none"> <li>• A procurement process for additional affiliates was completed in early 2025. Following discussions and review, new contracts for existing affiliates were agreed at the end of 2025. Both processes</li> </ul>

Audit Quality Framework elements	Activities undertaken in 2025
<ul style="list-style-type: none"> <li>Requirement, where relevant, that the Deputy C&amp;AG and affiliates hold a practising certificate from their professional institute.</li> <li>Facilitated training for JAO affiliates.</li> </ul>	<ul style="list-style-type: none"> <li>included an assessment of skills and experience.</li> <li>The C&amp;AG, Deputy C&amp;AG and all affiliates have confirmed their compliance with the JAO Code of Conduct for 2025.</li> <li>The C&amp;AG, Deputy C&amp;AG and affiliates confirmed practising certificates are held where appropriate as part of their annual Code of Conduct declaration.</li> <li>All affiliates engaged to perform work in 2025 attended regular team or individual training meetings.</li> </ul>

## Organisation-wide arrangements for quality control

Organisation-wide arrangements are considered in respect of the audit firms appointed by the C&AG to undertake audits as well as for the JAO. Exhibit 6 contains more information.

### Exhibit 6: Assuring organisation-wide arrangements for quality control

Audit Quality Framework elements	Activities undertaken in 2025
<b>Financial statements auditors</b>	
<ul style="list-style-type: none"> <li>Evaluation of organisational arrangements for quality control prior to making an appointment and annually during the audit appointment.</li> <li>Adapting the approach to oversight of the work of auditors in light of their assessment of risk to audit quality.</li> <li>The C&amp;AG reserving the right to terminate the appointment of an auditor at any time.</li> </ul>	<ul style="list-style-type: none"> <li>Information on organisational arrangements for quality control included in the annual returns provided by audit firms for 2025.</li> <li>Available regulator reports on individual audit firms for 2025 were reviewed and, where appropriate, assurances were sought from the relevant firms.</li> </ul>
<b>JAO</b>	
<ul style="list-style-type: none"> <li>Documentation and implementation of organisation-wide arrangements for quality control.</li> </ul>	<ul style="list-style-type: none"> <li>In 2025, the C&amp;AG commenced a peer review to assess the effectiveness of the changes to the performance audit methodology.</li> </ul>

Audit Quality Framework elements	Activities undertaken in 2025
<ul style="list-style-type: none"> <li>• Identification, evaluation, reduction of and reporting of threats to independence. Such arrangements include a system of annual declaration of independence by affiliates working for the JAO.</li> <li>• Implementing a consistent approach for undertaking audit work. This approach includes appropriate arrangements for peer review of work undertaken and judgements made.</li> <li>• Seeking feedback from the bodies to which audit work relates on the quality of work undertaken.</li> </ul>	<p>following its introduction in 2024. The methodology complies with the principles and standards issued by the International Organization of Supreme Audit Institutions (INTOSAI). This review is ongoing.</p> <ul style="list-style-type: none"> <li>• Code of Conduct declarations obtained from all affiliates for 2025 including confirmation of independence.</li> <li>• Work undertaken by affiliates reviewed by the C&amp;AG or Deputy C&amp;AG.</li> <li>• Feedback was obtained from stakeholders on quality of work undertaken in 2025.</li> </ul>

## Independent audit assurance activity

In addition to the organisation-wide arrangements, the C&AG has committed to a programme of independent audit assurance activities (see Exhibit 7).

### Exhibit 7: Independent audit assurance activities

Audit Quality Framework elements	Activities undertaken in 2025
<b>Financial statements auditors</b>	
<ul style="list-style-type: none"> <li>• Auditors are required to provide information annually about the operation of their arrangements for quality control, including breaches and weaknesses identified and corrective action.</li> <li>• Feedback is sought annually from management and Those Charged with Governance of the entities to which the C&amp;AG appoints auditors about the quality of audit work undertaken.</li> <li>• The C&amp;AG may review, or appoint a person or persons to review, the quality of audit work undertaken, including through review of audit working papers.</li> </ul>	<ul style="list-style-type: none"> <li>• Annual returns from each audit firm capturing relevant information for review.</li> <li>• Annual review meetings, where appropriate, with each audit firm to discuss any issues arising.</li> <li>• An annual update event was held for all audit firms focussing on key messages from the quality monitoring arrangements and on planning for the subsequent audit round.</li> <li>• Feedback survey issued to all audited bodies seeking feedback on auditors.</li> <li>• A programme of audit inspections was implemented as explained below.</li> </ul>

Audit Quality Framework elements	Activities undertaken in 2025
<b>JAO</b>	
<ul style="list-style-type: none"> <li>In relation to the work that the JAO undertakes, the C&amp;AG may invite public audit agencies to review the quality of audit work.</li> </ul>	<ul style="list-style-type: none"> <li>A programme of peer review by another audit office is in progress, assessing performance audits delivered in 2025 following the roll out of the new JAO methodology in 2024.</li> </ul>

## Audit inspections

The C&AG undertakes a programme of work to inspect financial statements audits on a periodic basis, using the Quality Assurance Department (QAD) of the Institute of Chartered Accountants in England and Wales (ICAEW) to undertake audit file inspections.

In selecting the financial statements audits to inspect in a particular year, the C&AG takes account of a number of factors including the assessed risk in relation to the entity. Inspections of audit engagements of entities that are Public Interest Entities are undertaken at least every three years. For other audit engagements, inspections take place at least every five or every seven years, depending on the size of the entity.

Three tiers of inspection activity take place as shown in Exhibit 8.

### Exhibit 8: Inspection Tiers

Inspection Tier	Commentary
<b>Public Interest Entities</b> (States of Jersey and Public Employees' Pension Fund)	Full inspection by an appointed third party at least once every three years.  Annual monitoring by JAO team of actions to implement inspection findings.  Review of reports to Those Charged with Governance by C&AG and Deputy C&AG prior to issue.
<b>Larger entities</b> (Jersey Teachers' Superannuation Fund and Jersey Financial Services Commission)	Full inspection by an appointed third party at least once every five years.  Annual monitoring by JAO team of actions to implement inspection findings.

Inspection Tier	Commentary
<p><b>Other entities</b> (Gambling Commission, Jersey Competition Regulatory Authority, Jersey Advisory and Conciliation Service and Data Protection Authority)</p>	<p>Full inspection by an appointed third party at least once every seven years.</p> <p>Annual monitoring by JAO team of actions to implement inspection findings.</p>

Reviews of audit engagements focus on the appropriateness of key audit judgements made in reaching the audit opinion and the sufficiency and appropriateness of the audit evidence obtained. Individual results from the quality monitoring activities are reported to appointed auditors in annual one to one meetings with the Deputy C&AG. A summary of findings is presented at an annual meeting between the JAO and representatives from all appointed audit firms.

### ***Stakeholder feedback***

On an annual basis, feedback is sought from:

- States of Jersey senior officers, States Assembly Members and PAC members and other independent bodies and office holders – on their perception of the work of the C&AG and the JAO; and
- Entities to which the C&AG appoints the auditor – on the performance of financial statements auditors.

The results of the feedback received are analysed and specific plans developed where appropriate to take action where improvement can be made.

### ***Benchmarking performance against other audit offices***

The JAO seeks to benchmark its performance against other audit offices. The next section of this report includes details of benchmarking of the JAO against other audit offices in respect of quality indicators. The Annual Report and Accounts of the Office of the C&AG contains benchmarking data on funding of and outputs from the JAO compared to other audit offices.

# Quality monitoring results

## Financial statements audit

At the request of the C&AG the ICAEW QAD undertook an independent quality assurance inspection of two of the audits of Jersey entities in 2025, where legislation requires the C&AG to appoint auditors of the financial statements.

These inspections assessed the quality of audit work and compliance with clarified International Standards on Auditing (UK) (UK ISAs), APB Practice Note 10 (PN10), the Code of Audit Practice (the Code) and the Jersey Financial Reporting Manual. Each inspection included a review of audit planning, reporting, completion and principal areas of risk.

The QAD assessed the audit work it reviewed to be of a good standard overall with one file being graded as 'good' and the other being graded as 'generally acceptable'. This represents a similar level of audit quality to that seen in previous years.

On the file that was graded as 'generally acceptable', the QAD identified some aspects of the audit where there was scope for some improvement but judged that the findings did not detract significantly from the overall quality of the audit. These aspects related to deficiency in applying a substantive analytical procedure to an expenditure line and the audit team's consideration of the entity's implementation of complimentary user controls not being adequately documented, where they intended to rely on a service organisation.

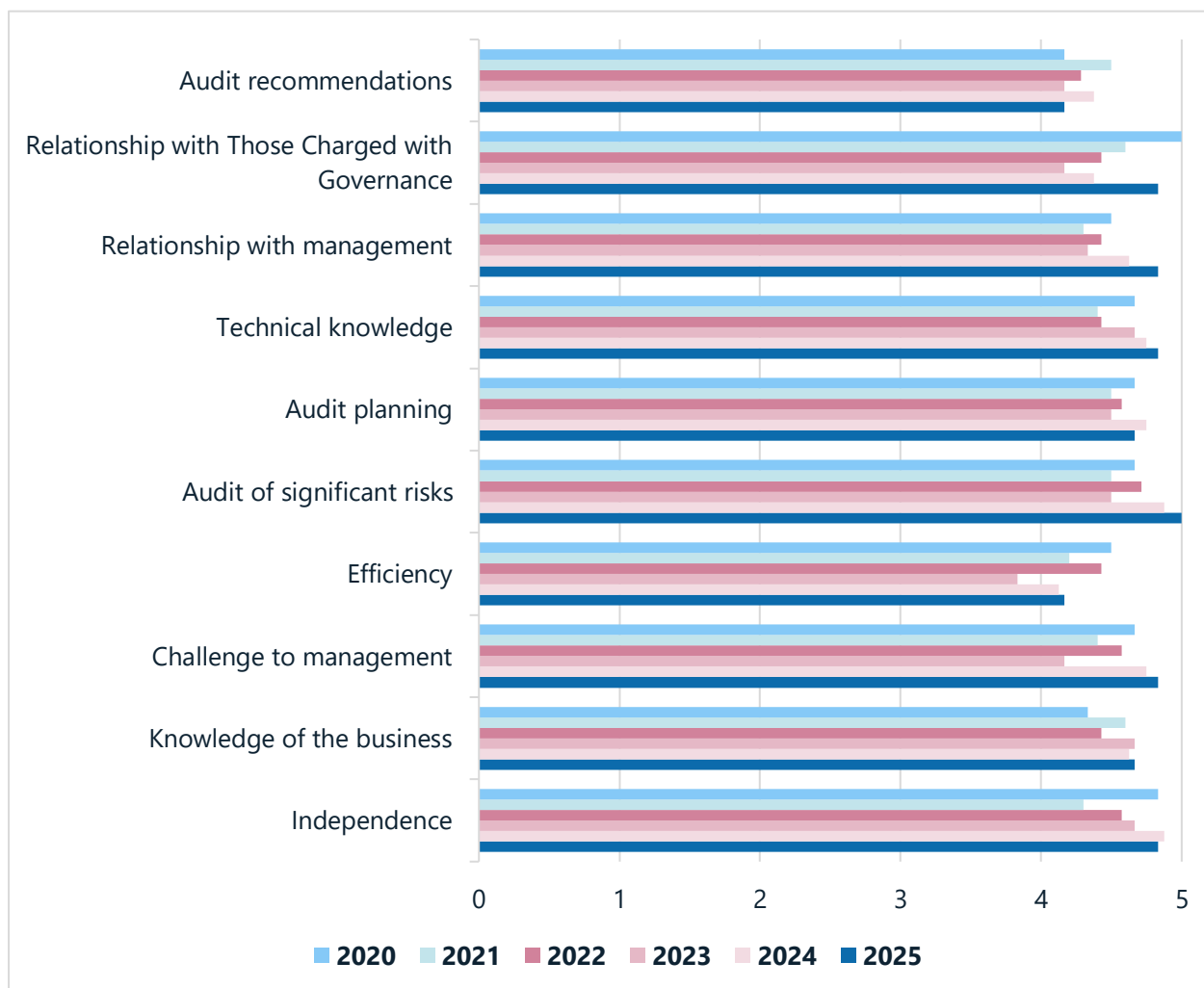
The QAD identified good practice on both files reviewed. Matters identified included:

- use of an entity's reconciliation process to provide assurance over the reliability of relevant non-financial data used in substantive analytical procedures; and
- comprehensively documented income testing, with efficient coverage of deferred income.

## Feedback on financial statements auditors

Since 2020, we have collected feedback from bodies where the C&AG appoints auditors on the performance of the financial statements auditors. Bodies have been asked to score the performance in a range of categories, on a scale of 1 to 5 where 5 is completely satisfied. The results since 2020 are summarised in Exhibit 18.

**Exhibit 18: Feedback on financial statements auditors**



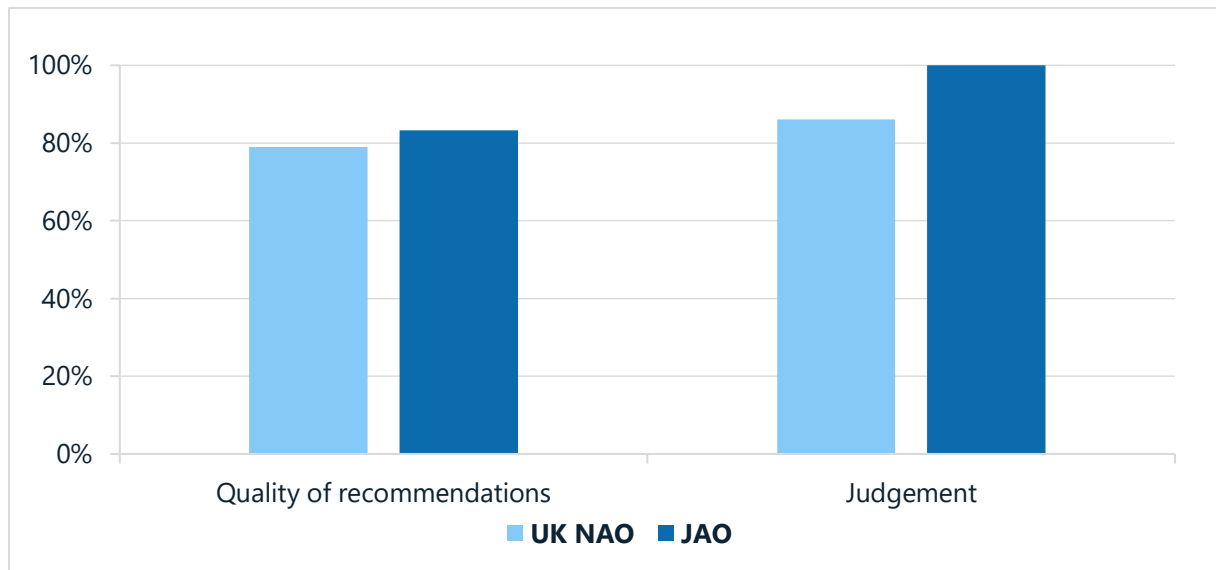
Source: JAO survey of audited bodies

Comparisons for financial statements auditors are difficult to identify. For 2025, we have compared the feedback received on financial statements auditors appointed by the C&AG to the feedback published by the UK NAO where similar statements have been used. Where percentages are shown we have used the percentage of respondents scoring 4 or 5 out of 5.

The statements compared, as set out in Exhibit 19, are:

- Quality of recommendations – the UK NAO statement ‘Percentage of finance directors and accounting officers who agreed that the audit recommendations made were realistic’ was compared with responses to the JAO survey statement ‘Perceptive, practical and effective recommendations were made by the Auditors’; and
- Judgement – the UK NAO statement ‘Percentage who agreed the audit team made fair and balanced judgements’ was compared with the JAO statement ‘The significant audit risks identified by the Auditors were clear and the audit response to the risks identified were sufficient and appropriate’.

**Exhibit 19: Comparative performance of financial statements auditors**



Source: JAO survey of senior officers and UK NAO Transparency Report 2024-25

Feedback in both areas on the performance of financial statements auditors is more positive from the audited entities in Jersey. However, it is important to note that there is a smaller number of entities in Jersey to which the C&AG appoints auditors compared with the number in the UK.

## Performance audit

A programme of peer review by Audit Wales is in progress, assessing performance audits delivered in 2025 following the roll out of the new JAO methodology during 2024.

The JAO routinely collects feedback from four stakeholder groups:

- States of Jersey senior officers
- States Members and members of the PAC
- wider stakeholders with whom the JAO engages during the year including regulatory bodies and States entities; and
- the bodies to whom the C&AG appoints financial statements auditors (feedback on the financial statements audits).

### **Feedback from senior officers**

Senior officers have been asked to score the JAO on a series of statements for the past five years. In each year, the number of officers who have responded has varied which, as numbers are relatively small, has had an impact on the reported results.

We have refined the series of statements that officers are asked to score each year.

In 2024, we committed to understanding better the fall in officers' perceptions of the JAO in the 2023 survey results. We identified two overarching themes:

- how we ensure our work is valued for driving improvement and/or change; and
- how we ensure our team is respected for their knowledge of the public sector and wider context of operating in Jersey.

We put actions in place to address these themes. These included more frequent meetings with senior officers, a focus on recommendations to ensure they are proportionate and relevant to Jersey and reviewing our internal processes to ensure we keep our people updated on matters relating to their work.

We are pleased to see that the overall increase in satisfaction from the senior officer feedback on our performance in 2024 has continued for 2025. However, we acknowledge there are areas where we can continue to improve, and we will update our action plan to focus on these.

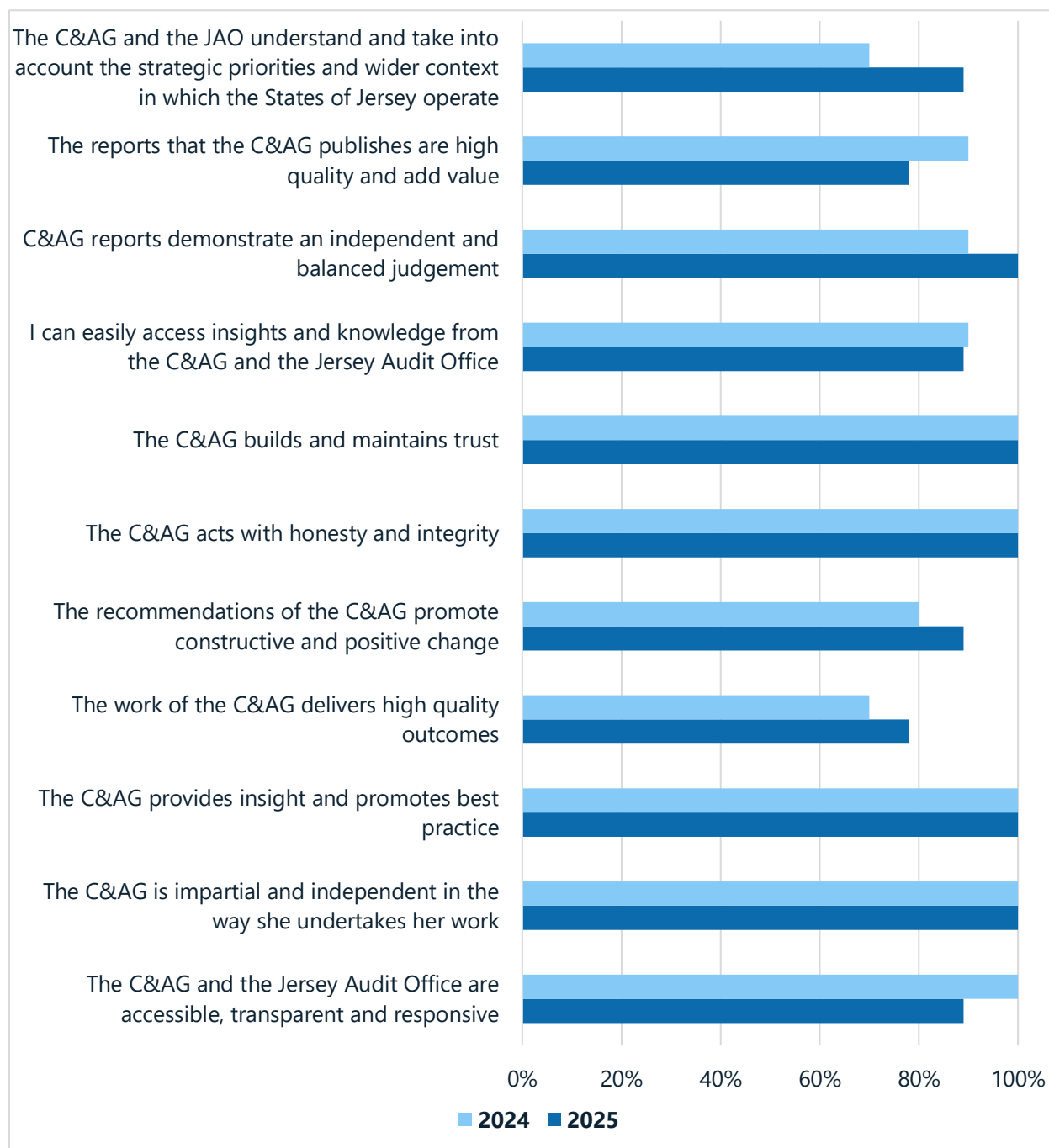
Exhibit 9 summarises the results of the feedback on our performance for 2025, compared with 2024.

In the 2025 survey, the statement 'The C&AG and the JAO understand and take into account the strategic priorities and wider context in which the States of Jersey operate' brought together three statements used in the 2024 survey:

- In their work, the C&AJ and the JAO team demonstrate sound knowledge of the public sector in Jersey
- The C&AG and the JAO team understand and take into account the wider context in which the States of Jersey operate; and
- The C&AG and the JAO team bring a good understanding about wider management issues beyond financial management and control matters.

The score for each of these three 2024 statements was 70% and so, averaging these to 70% does not distort the comparison.

**Exhibit 9: Percentage of senior officers strongly agreeing or agreeing with a series of statements regarding the C&AG and the JAO**



Source: JAO survey of senior officers 2024 and 2025

We have identified four other audit offices that provide information on feedback from senior officers in respect of performance audit in their annual or transparency reports. These are Audit Scotland, the Australian National Audit Office, the UK National Audit Office and Audit Tasmania.

## Audit Scotland

Audit Scotland discloses a rating out of 5 for each of performance audit quality and of usefulness. These are broadly equivalent to the officer feedback on the JAO as follows:

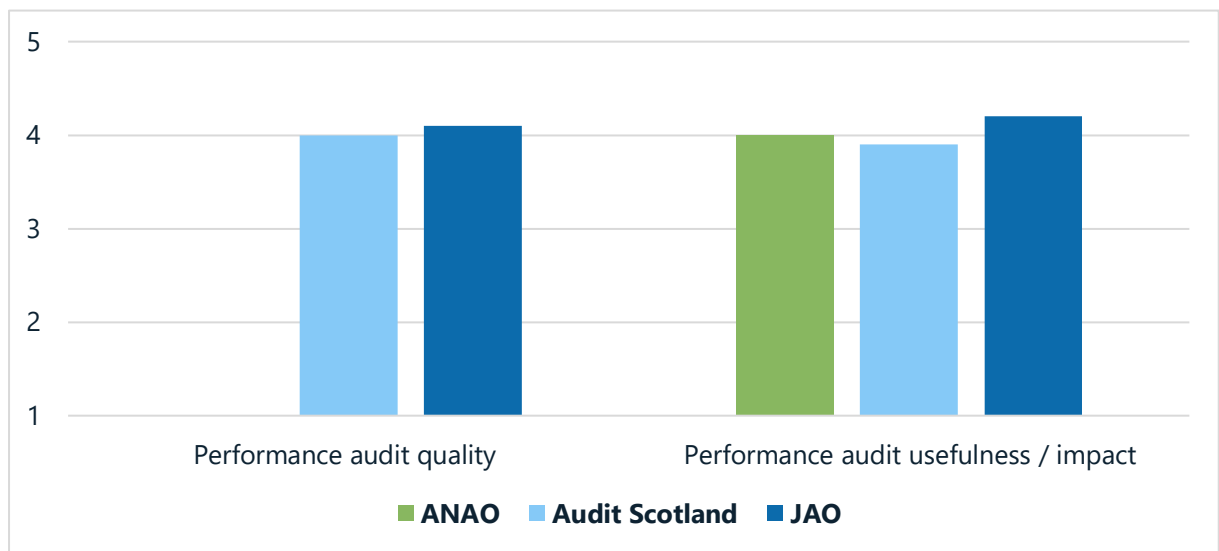
- quality – ‘The reports that the C&AG publishes are high quality and add value’; and
- usefulness – ‘The recommendations of the C&AG promote constructive and positive change’.

## Australian National Audit Office

The Australian National Audit Office (ANAO) publishes information on the level of positive feedback from entity surveys on the impact of its performance audits.

Exhibit 10 compares the performance of the JAO with that of Audit Scotland in each category (by allocating scores out of 5 to responses, where ‘Strongly Agree’ is 5 and ‘Strongly Disagree’ is 1) and the ANOA in one category.

### Exhibit 10: Comparison of senior officer feedback to the JAO against Audit Scotland and the ANAO



Source: JAO survey of senior officers, Audit Scotland Transparency Report 2024/25 and ANOA Annual Report 2024-25

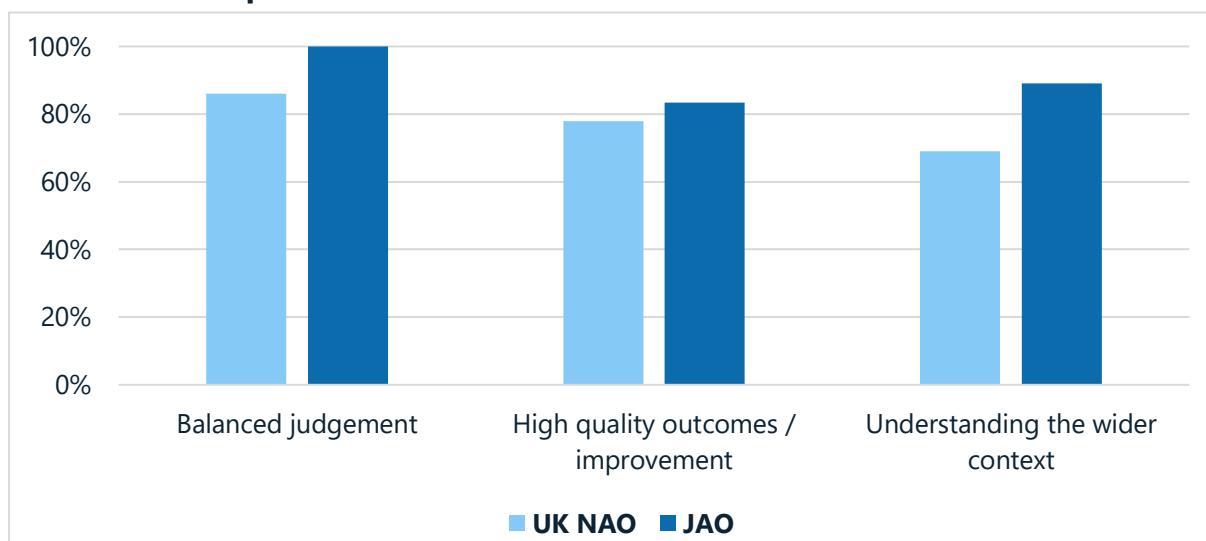
Performance for each of the offices in the relevant categories is broadly similar. The JAO has made an improvement year on year in both audit quality and usefulness.

## UK National Audit Office

The UK National Audit Office (UK NAO) discloses results of feedback from finance directors and accounting officers, in percentage terms. In Exhibit 11, we have set out performance on the following comparable statements:

- the percentage of senior officers who agreed that the UK NAO 'makes fair and balanced judgements' and the percentage of respondents to the JAO survey who strongly agreed or agreed that 'C&AG reports demonstrate an independent and balanced judgement'
- the percentage of senior officers who agreed that 'recommendations in the (UK NAO's) VFM reports led to, or are likely to lead to, improvements' and the JAO statement 'The work of the C&AG delivers high quality outcomes'; and
- the percentage who felt the UK NAO VFM team understood 'the strategic priorities and wider context' that their organisation operates in, and the JAO statement that 'The C&AG and the JAO understand and take into account the strategic priorities and wider context in which the States of Jersey operate.'

### Exhibit 11: Comparison of senior officer feedback to the JAO and the UK NAO



Source: JAO survey of senior officers and UK NAO Transparency Report 2024-25

Feedback data shows a significantly stronger view that the JAO demonstrates balanced judgement and that it understands and takes into account strategic priorities and the wider context than is the case for the UK NAO.

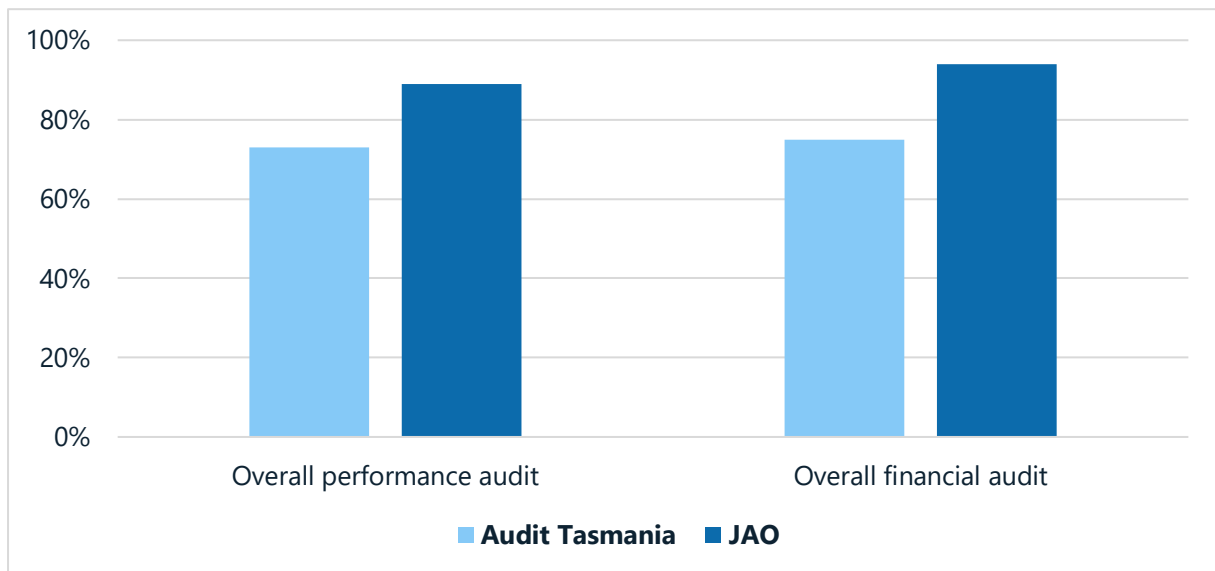
The JAO and UK NAO feedback indicates a similar perception that both deliver high quality outcomes. However, whereas the NAO’s performance has declined by 5% from its 2023-24 position, the JAO’s performance has improved.

## ***Audit Tasmania***

Every two years, Audit Tasmania provides overall percentage scores for the feedback it receives on audit process, reporting and value, for both its performance and its financial audits. The latest available data is from 2023/24.

To enable a comparison, we have taken an overall score from senior officer feedback (see Exhibit 9) for performance audit, together with an overall score for financial statements audits (see Exhibit 18). This comparison is set out in Exhibit 12.

### **Exhibit 12: Comparison of senior officer feedback to the JAO (2025) and officer feedback to Audit Tasmania (2023-24)**



Source: JAO survey of senior officers and Audit Tasmania Annual Report 2023-24

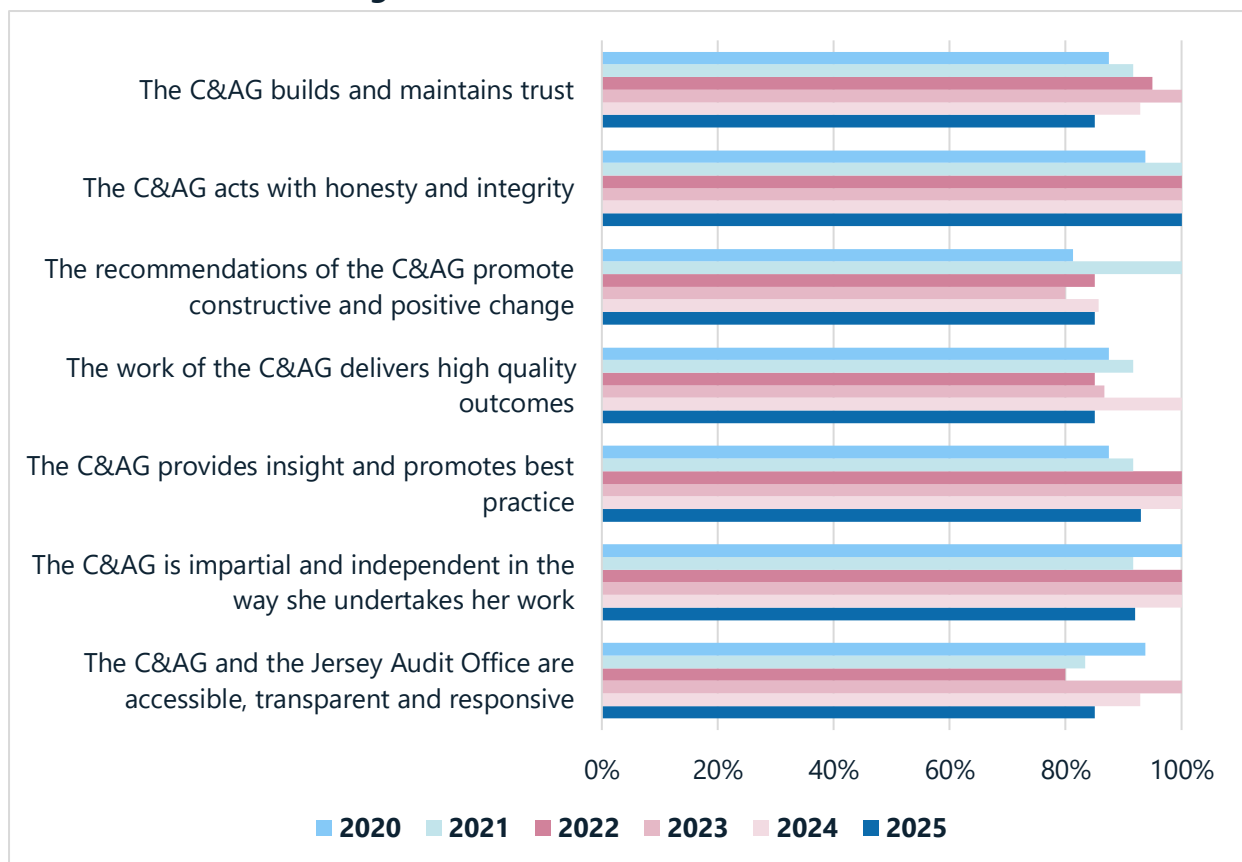
In both performance audit and for financial auditors appointed by the C&AG, the JAO scores more highly than Audit Tasmania. The JAO’s scoring has marginally improved in both categories compared to its 2024 position.

## Feedback from States Members and Public Accounts Committee members

Since 2020 the JAO has collected feedback from States Members and PAC members on a consistent set of statements. For 2025, for the first time all three surveys – to officers, to States Members and PAC members, and to wider stakeholders – used the same set of statements.

Exhibit 13a shows the responses of States Members and PAC members to the original statements over a six year period, to 2025.

### Exhibit 13a: Year on year comparison of responses from States Members and PAC members to the original seven statements

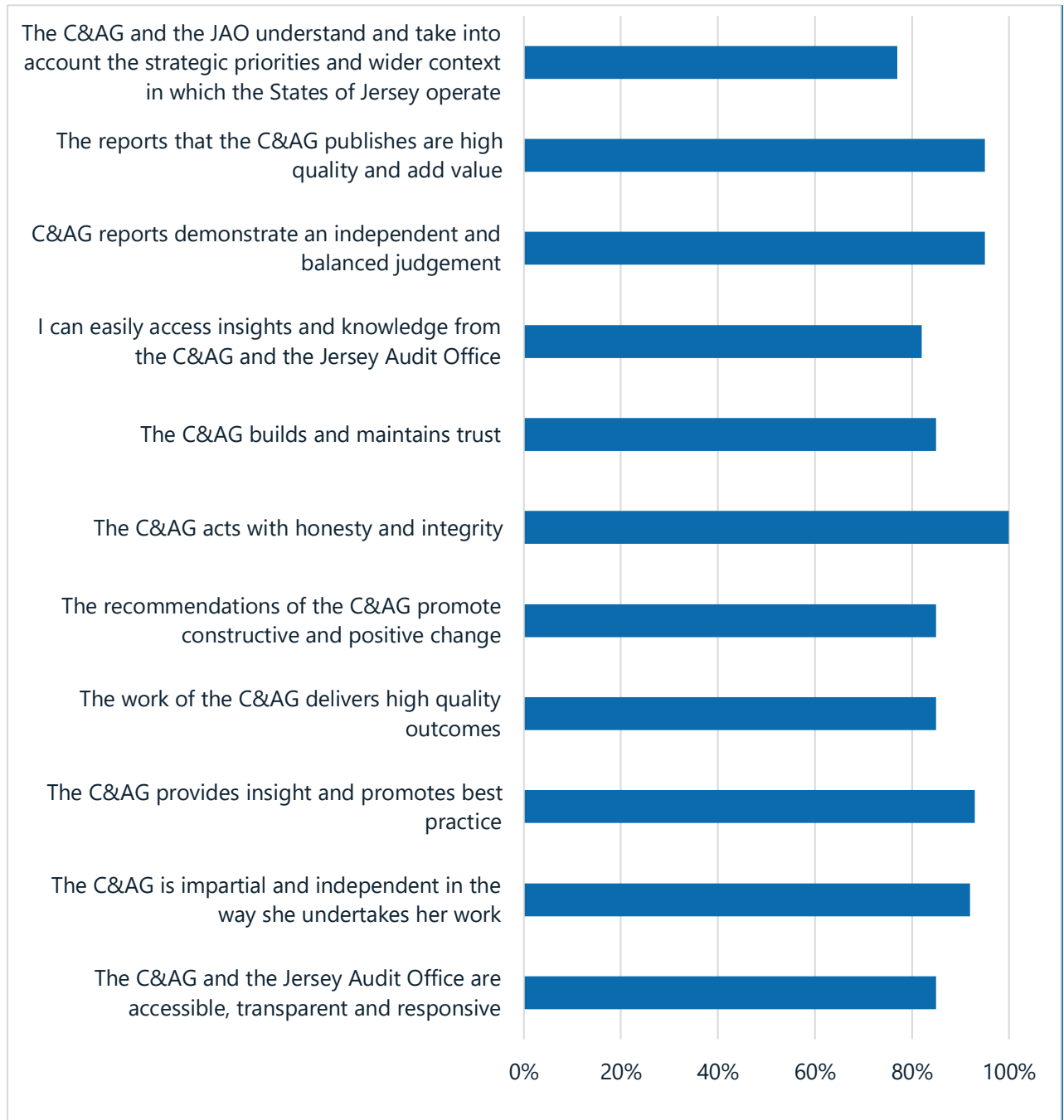


Source: JAO survey of States Members and PAC members 2020 to 2025

While the results of the survey remain strong at over 80% of responses being positive against all statements, there is a fall in States Members’ and PAC members’ perceptions of the JAO in 2025. We will consider the detailed comments provided in the survey and develop our response in an updated action plan.

Exhibit 13b shows the responses to the fuller set of statements for 2025.

**Exhibit 13b: Feedback from States Members and PAC members to the full set of statements for 2025**



Source: JAO survey of States Members and PAC members for 2025

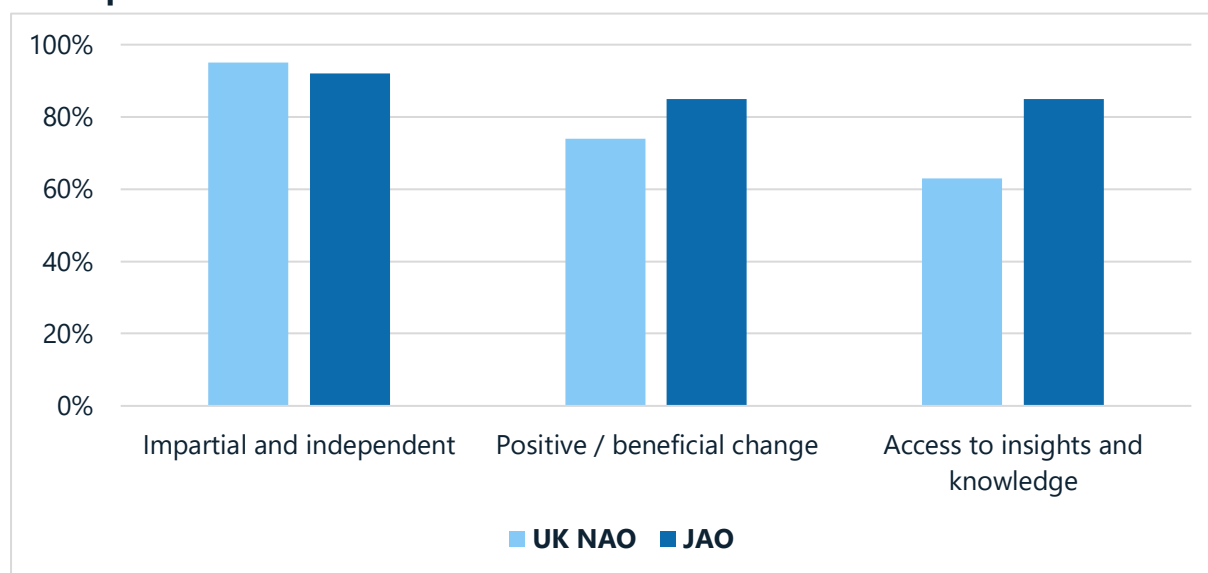
The JAO will use the additional information gathered in 2025, including the comments made by States and PAC members in the four new areas, to understand how to improve performance year on year.

## UK National Audit Office

The UK NAO publishes data on feedback it receives from Members of Parliament (MPs). Exhibit 14 identifies three areas where feedback can be compared:

- the UK NAO statement 'MPs rated us as above average for acting impartially and independently' is compared with the percentage of States Members and PAC members who strongly agreed or agreed with the statement 'The C&AG is impartial and independent in the way she undertakes her work'
- the percentage of MPs that rated the UK NAO above average for 'influencing beneficial change' is compared with the percentage of States Members and PAC members who strongly agreed or agreed that 'The recommendations of the C&AG promote constructive and positive change'; and
- the UK NAO statement 'MPs agree that they can easily access our insights and knowledge' has been compared with the percentage of States Members and PAC members who strongly agreed or agreed with the statement 'I can easily access insights and knowledge from the C&AG and the Jersey Audit Office'.

### Exhibit 14: Comparison of feedback from elected and PAC members on audit office performance



Source: JAO survey of States Members and PAC members and UK NAO Transparency Report 2024-25

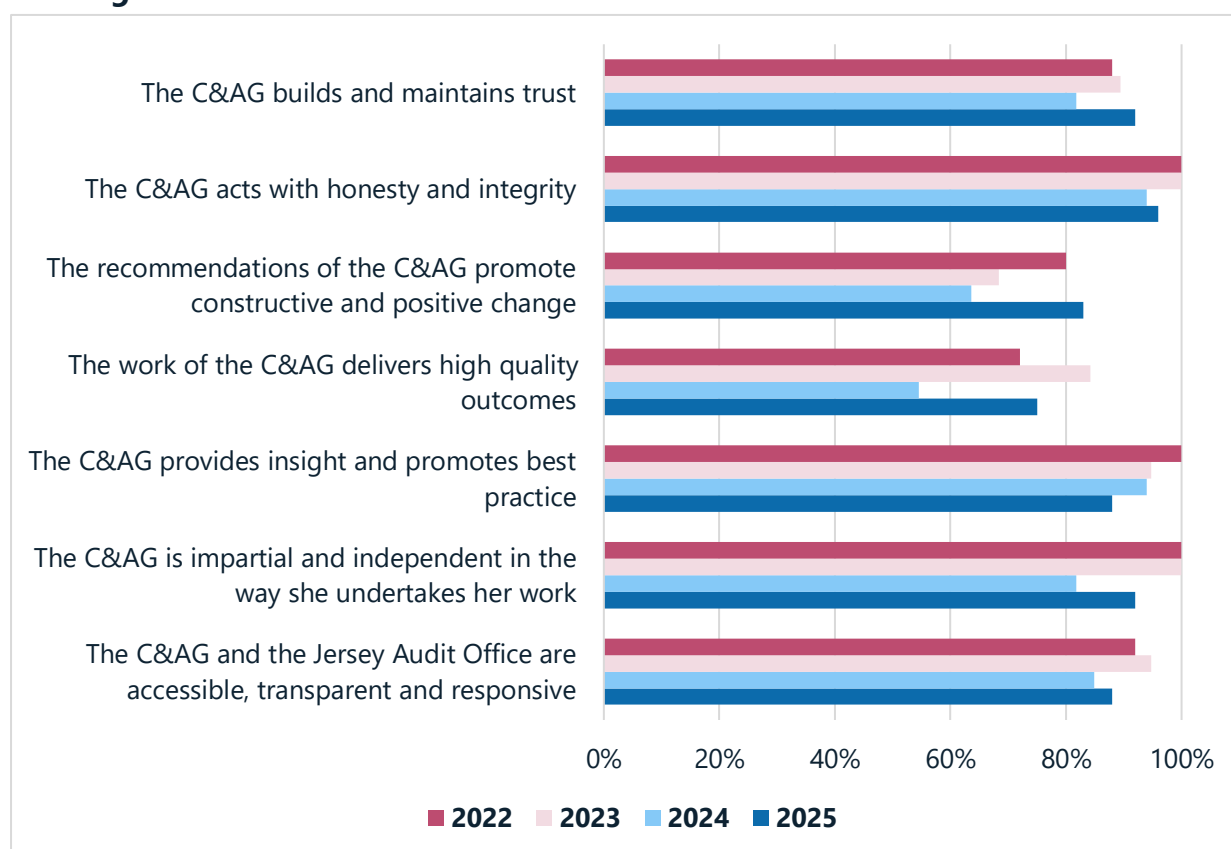
In comparing these three areas, the feedback from States Members and PAC members on their perceptions and experience of the JAO is similar to or significantly more positive than the MPs' feedback on the UK NAO.

## Wider stakeholder feedback

Since 2022 we have collected feedback on our performance in seven areas from a wider group of stakeholders. This group includes regulatory bodies in Jersey and States entities. In 2025, we introduced four new statements for wider stakeholders to consider.

Exhibit 15a shows the responses of wider stakeholders to the original seven statements over a four year period, to 2025.

### Exhibit 15a: Year on year comparison of responses from wider stakeholders to the original seven statements

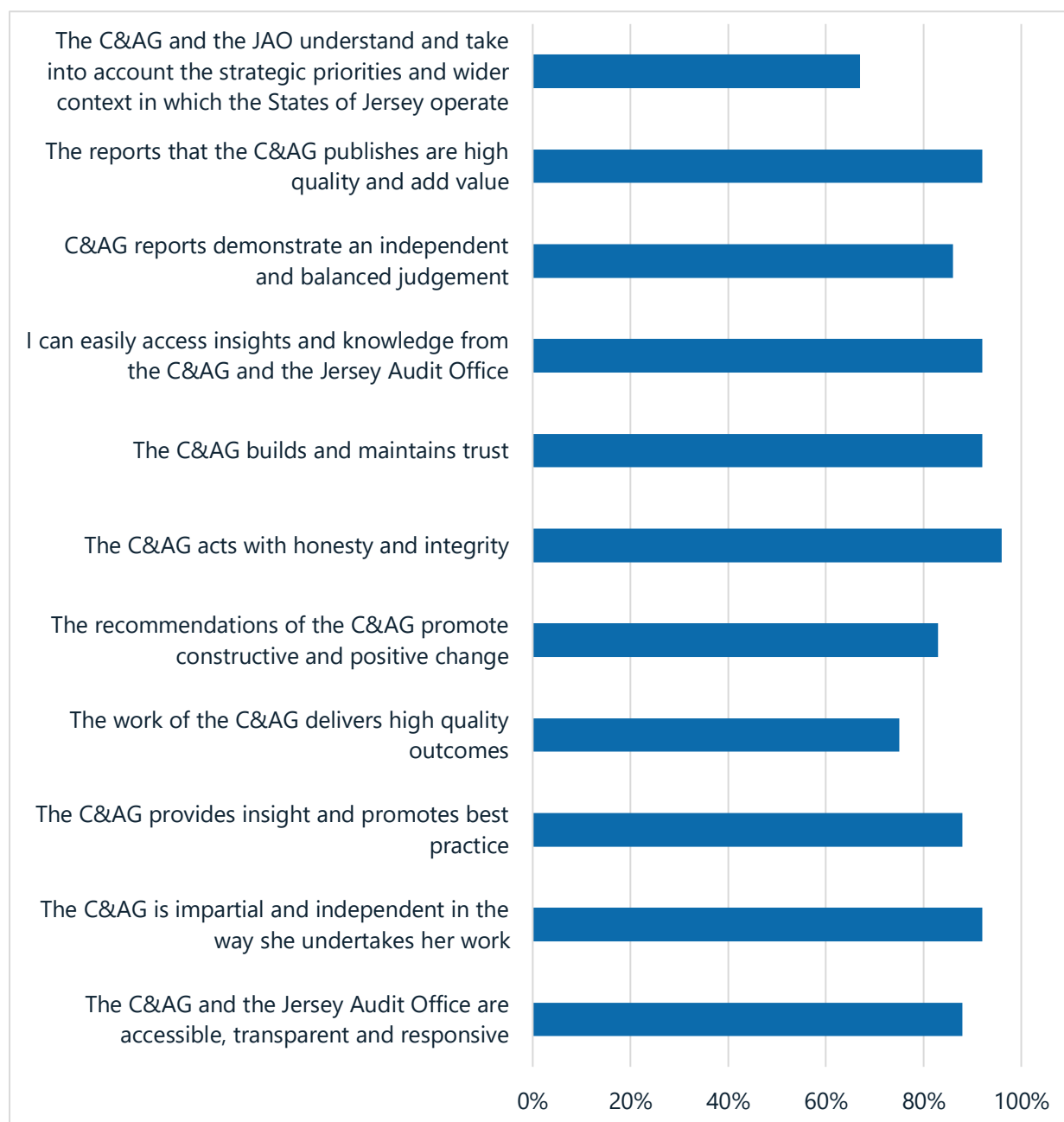


Source: JAO survey of wider stakeholders 2022 to 2025

Following a fall in stakeholders' perceptions of the JAO in 2024, during 2025 the C&AG met with stakeholders, collectively and individually, to better understand and seek to resolve any issues. It is pleasing to see that this work appears to be having a positive impact.

Exhibit 15b shows the responses to the fuller set of statements for 2025.

## Exhibit 15b: Feedback from wider stakeholders to the full set of statements for 2025

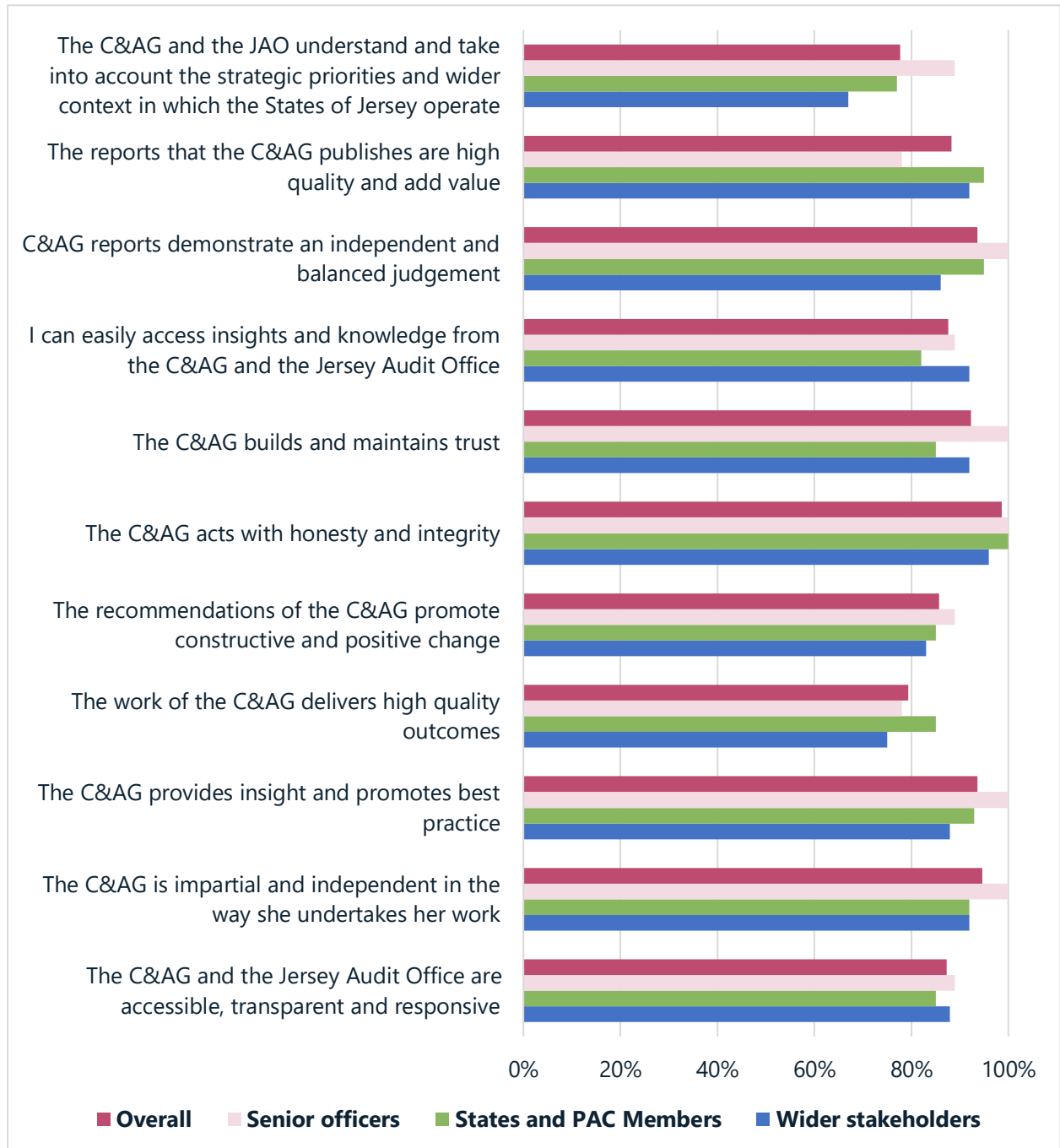


Source: JAO survey of wider stakeholders for 2025

Using the same set of statements in surveys to senior officers, States Members, PAC members and wider stakeholders has enabled a full comparison of all responses.

Exhibit 16 summarises the percentage of respondents who, reflecting on the work of the JAO in 2025, strongly agreed or agreed with this series of statements.

## Exhibit 16: Summary of feedback on 2025 from senior officers, States and PAC Members and wider stakeholders



Source: JAO surveys looking back at 2025

The scoring in 2025 has been impacted by an increase in the proportion of ‘neutral’ responses within certain groups. In response, the JAO will continue to develop engagement and communication with all stakeholders. We will continue to focus specifically on the impact of the implementation of recommendations in the C&AG’s *Annual Report of Findings 2025*.

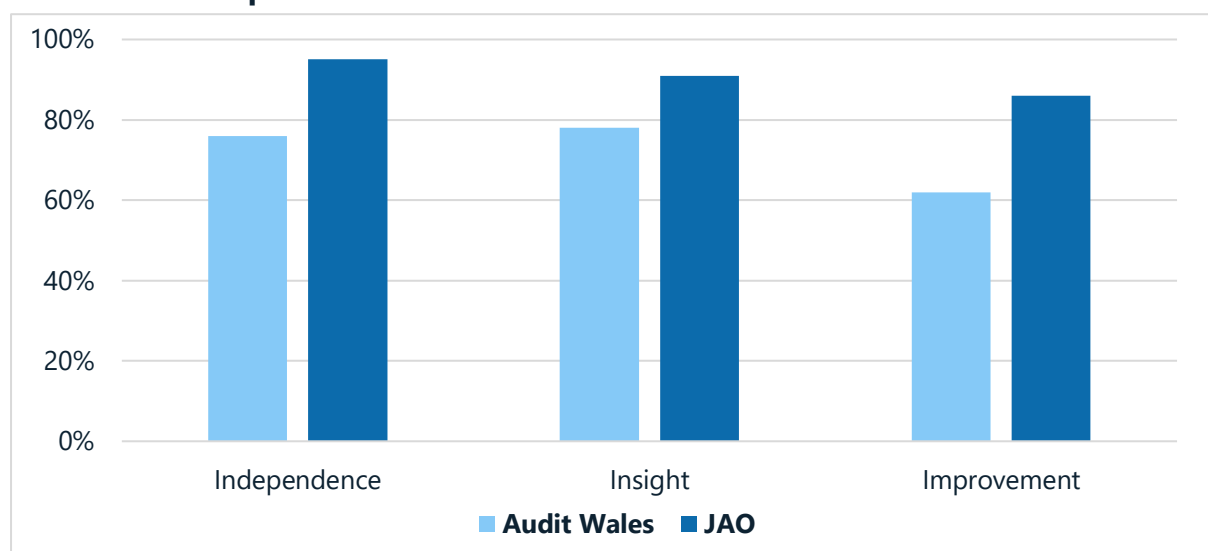
## ***Audit Wales***

Audit Wales publishes information on stakeholder feedback. We have compared the feedback to the JAO with feedback to Audit Wales where similar statements have been included in surveys. We identified three similar statements on which feedback has been obtained:

- Independence – Audit Wales data on the proportion of stakeholders ‘that consider us to be an independent and authoritative communicator on the governance and stewardship of public money and assets’ is compared with the proportion of respondents to the JAO survey who strongly agreed or agreed that ‘The C&AG is impartial and independent in the way she undertakes her work’
- Insight – Audit Wales data on the proportion of stakeholders ‘who said that through our work, they gained useful insight that they would not have acquired otherwise’ has been compared with the combined proportion of JAO survey respondents who strongly agreed or agreed with the statement ‘The C&AG provides insight and promotes best practice’ and the statement ‘I can easily access insights and knowledge from the C&AG and the Jersey Audit Office’; and
- Improvement – Audit Wales data on the proportion of stakeholders ‘who believe our work has led to improvements in the provision of public services’ is compared with the percentage of JAO survey respondents who strongly agreed or agreed that ‘The recommendations of the C&AG promote constructive and positive change’.

Exhibit 17 shows the comparison.

### Exhibit 17: Comparison of stakeholder feedback to the JAO and Audit Wales



Source: JAO wider stakeholder survey and Audit Wales Audit Quality Report 2025

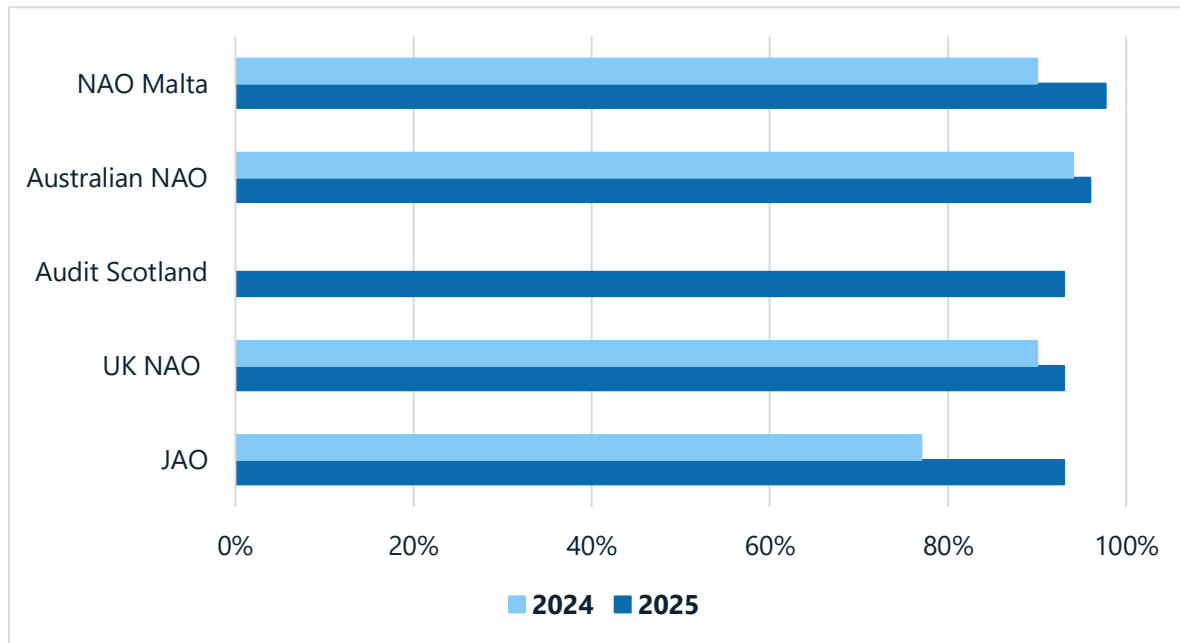
Feedback to the JAO is more positive than to Audit Wales in terms of independence, insight and improvement.

## Other measures of performance audit quality

Another indicator of the quality of performance audit is the percentage of recommendations agreed by governments. Exhibit 20 sets out the percentage of 2025 recommendations made by the JAO that were agreed and compares this with the most recently published information for a range of national audit offices (NAOs).

For all but Audit Scotland, this can also be compared to the 2024 position.

## Exhibit 20: Percentage of recommendations agreed



Source: Audit Office websites for each jurisdiction

The JAO's position has improved significantly from 2024, and we are moving towards the performance for other audit offices. In general, the direction of travel for the comparative audit offices also shows improvement year on year.

## Conclusion

The JAO has compared the stakeholder feedback it has received to that collected by other audit offices. The analysed results have been fed back to the auditors the C&AG appoints and to the affiliates who undertake work on behalf of the JAO.

The C&AG is committed to improving the performance of the JAO, in particular in areas where we have not scored as highly as other audit offices have achieved.



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