Governance of the Prison Service

Audit Specification

Background

The States of Jersey Prison Service (SoJPS) was established under the Prison (Jersey) Law 1957 as amended in 2006 and is part of the Government of Jersey's Department for Justice and Home Affairs (JHA).

SoJPS's core responsibility is to serve the Order of the Courts and hold prisoners in secure, safe and decent conditions in accordance with statutory obligations and inspection expectations. SoJPS operates La Moye Prison, the only prison in Jersey.

SoJPS reported an overspend of £907,000 in 2025 against a budget of £12.6 million. This was reported to be in significant part due to pressures within engineering, stores and kitchen services, following high inflationary rises in costs and a growing prison population. The planned expenditure of the SoJPS to 2029 is shown in Exhibit 1.

Exhibit 1: Budget expenditure of the States of Jersey Prison Service 2026-2029

	2026 £000	2027 £000	2028 £000	2029 £000
Income	(387)	(387)	(387)	(387)
Near-cash expenditure	12,986	12,986	12,986	12,986
Non-cash depreciation	153	77	74	56
Net revenue expenditure	**12,752**	**12,676**	**12,673**	**12,655**
Full Time Equivalent Employees (152 in 2025)	151	151	151	151

Source: States of Jersey Budget 2026-2029

In 2019 the SoJPS began a series of phased Prison Improvement Works. The total capital budget, allocated in 2019, was £24.36 million and at the end of 2025 all but £660,000 of this had been spent. The Budget 2026-2029 includes planned spend of £660,000 in 2026 to complete Phase 8 of the Prison Improvement Works.

In February 2025 His Majesty's Inspectorate of Prisons (HMIP) published a report based on an announced inspection in November 2024. HMIP visits are undertaken at the invitation of the Government of Jersey.

An Independent Prison Monitoring Board is established under Prison (Independent Prison Monitoring Board) (Jersey) Regulations 2017. The function of the Independent Prison Monitoring Board is to satisfy itself as to:

- the treatment and welfare of the prisoners
- the state of the premises of the prison; and
- the administration of the prison.

The Functions of the Comptroller and Auditor General (C&AG)

Article 11 of the Comptroller and Auditor General (Jersey) Law 2014 requires the C&AG to:

- provide the States with independent assurance that the public finances of Jersey are being regulated, controlled, supervised and accounted for in accordance with the Public Finances (Jersey) Law 2005
- consider and report to the States on:
    - the effectiveness of internal controls of the States, States funded bodies and funds
    - the economy, efficiency and effectiveness in the way the States, States funded bodies and funds use their resources; and

    - the general corporate governance arrangements of the States, States funded bodies and funds; and
- make recommendations to bring about improvement where improvement is needed.

Objectives of this audit

The audit will evaluate the effectiveness of the design and operation of the current governance arrangements for the States of Jersey Prison Service.

Scope

The audit will extend to:

- the core SoJPS structure
- key arrangements with partners for the provision of some services; and
- governance arrangements including arrangements within the States of Jersey and the role and activity of the Independent Prison Monitoring Board.

The audit will consider how the SoJPS is responding to the HMIP inspection findings, but it will not provide an assessment of the service against HMIP criteria and standards.

The audit will not include the Probation and After-Care Service. My audit plan for 2026 includes a separate audit of Probation and After-Care which commenced in July 2026.

Audit approach

This audit will use a:

- result-oriented approach (do governance arrangements provide assurance as to whether the SoJPS is meeting the States' objectives and ambitions?); and
- system-oriented approach (are robust governance systems and processes in place for SoJPS?).

The audit will commence with an initial documentation request. The findings of the document review will be followed up by interviews with key officers and potentially with other stakeholders.

The audit fieldwork will commence in August 2026.

The detailed work will be undertaken by affiliates engaged by the C&AG.

Audit criteria

To assess relative performance during our audit, we will use the following criteria that consider how SoJPS:

- ensures it makes informed decisions and properly manages its risks, including:
    - how SoJPS monitors and assesses risk and gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud
    - how SoJPS ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); and ensures corrective action is taken where needed
- ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency. This includes arrangements for effective challenge from JHA and bodies within the wider States of Jersey governance framework

- monitors and ensures it meets appropriate standards, including legislative and regulatory requirements
- responds to findings and implements recommendations from audit and regulatory reviews and from the Independent Prison Monitoring Board
- ensures governance and assurance arrangements support delivery of objectives; and
- puts in place effective processes for continued organisational development and improvement.

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