

Audit Plan Update 2026 – 2029

2 July 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 Plan update by the Comptroller and Auditor General: 2 July 2026

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

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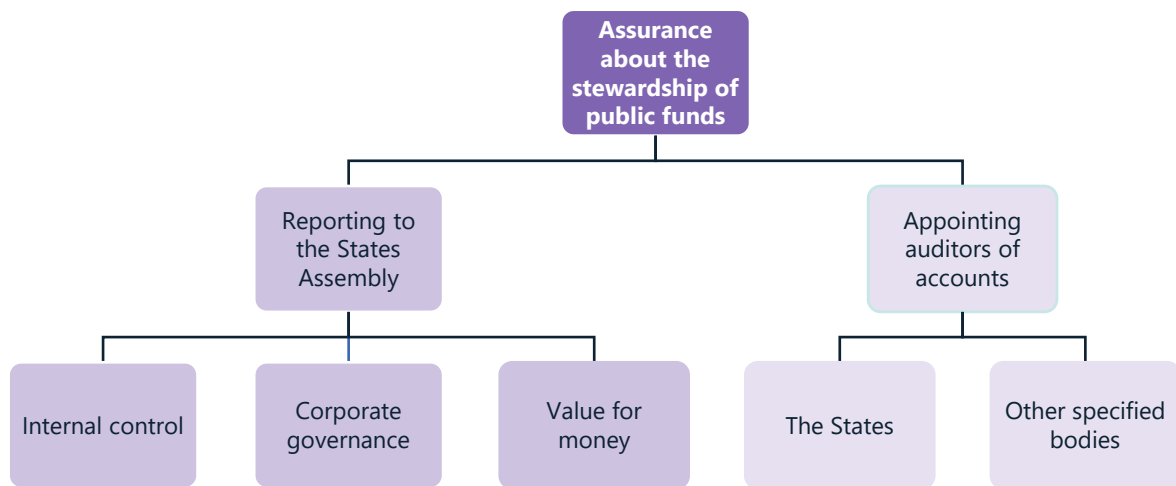
Introduction

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 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.
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'). An update to the 2014 Law was passed by the States Assembly on 11 March 2026. The update has received Royal Assent and will come into effect by an Order issued by the Chief Minister in due course.
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 2026 to 2029. It provides a detailed plan for the year ending 31 December 2026 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 will be published each quarter. This is the second 2026 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.
 14. The C&AG intends to undertake a public consultation on an update to the Code during 2026 with a new Code planned to come into effect from 1 January 2027.

Financial Statements Audit

Statutory Requirements

15. Legislation requires the C&AG to appoint auditors of the financial statements of:
- the States of Jersey; and
 - certain other entities.
16. 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	RSM Channel Islands (Audit) Limited	2025-2029
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 CI Assurance Limited	2025-2027

Entity	Nature of appointment	Current auditor appointed	Financial years to which appointment relates
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 ongoing tender process for 2026 and beyond

** subject of ongoing discussions on the potential to extend for 2026 under the current contract

States of Jersey

17. 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.
18. 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.
19. During 2025 the C&AG completed a tender process for the appointment of an audit firm to undertake the audit of the States' accounts for the year ending 31 December 2026 and beyond. Forvis Mazars LLP was reappointed in August 2025 to undertake the audit for a further five years to 31 December 2030, with an option to extend for a further year.

Requirements to consult on audit appointments

20. In September 2025 the Minister for Treasury and Resources published updated Memoranda of Understanding with the wholly owned States entities. The updated Memoranda have introduced a requirement on the following entities to consult with the C&AG when undertaking tendering exercises for the appointment of auditors:

- Andium Homes
- Jersey Post
- JT
- Ports of Jersey; and
- States of Jersey Development Company.

21. Following changes in the Public Finances Manual, the following entities are also now required to consult with the C&AG when undertaking tendering exercises for the appointment of auditors:

- Digital Jersey
- Jersey Business
- Jersey Finance
- Jersey Sport; and
- Visit Jersey.

Audit Quality Framework

22. 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.
23. 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.
24. Further details on the specific activities undertaken as part of the Audit Quality Framework can be found in the JAO Strategy 2026 – 2029.
25. 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

26. 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.
27. 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

28. 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.
29. 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



30. 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.
31. Work planned for delivery in 2026 builds upon and follows up work undertaken in previous years.

Current Risks and Priorities

32. Corporate governance will continue to be a major focus as it underpins the arrangements that secure value for money and effective internal control.
33. The States Assembly approved the Budget (Government Plan) 2026-2029 on 11 December 2025. The C&AG's work in 2026 and beyond will continue to focus on the risks associated with the implementation of the Budget programmes and from the ongoing investment, savings 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 the 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.
34. For the last six 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. The C&AG's ongoing work under this theme will continue to challenge and encourage effective reporting in respect of long-term sustainability measures.
35. Following the election, the C&AG has started to re-engage with States Members. The engagement with newly appointed Ministers and the new Public Accounts Committee (when formed) will continue during Q3 and Q4.

Indicative Audit Plan to 2029

36. The indicative audit plan for the next four years is presented in Exhibit 4 in alphabetical order. This indicates the work to be undertaken each year and the primary audit objectives to which the work relates. The plan will continue to be updated on a quarterly basis in light of changes in the assessment of risks and priorities.
37. The plan includes certain work that commenced in 2025 and is being reported in 2026:
- Critical Infrastructure Resilience – Cyber Security
 - Health Insurance Fund
 - Sustainable Healthcare Funding
 - Fire and Rescue Service
 - Insurance – Follow Up
38. The plan also includes an audit of the New Healthcare Facilities Programme that had initially been intended to commence in 2025 but was deferred to 2026.

Exhibit 4: Indicative plan to December 2029

Areas for review	Internal Control	Value for Money	Corporate Governance	2026	2027	2028	2029
Adult and Children's Social Care	✓	✓				✓	
Capital Investment Fund	✓	✓	✓				✓
Capital Projects	✓	✓				✓	
Climate Emergency Fund	✓	✓			✓		
Commercial Services including Procurement	✓	✓	✓			✓	
Critical Infrastructure Resilience: Cyber Security Arrangements	✓	✓	✓	✓			✓
Critical Infrastructure Resilience: Water and Waste		✓	✓		✓		
Defining and Measuring Value for Money		✓			✓		✓

Areas for review	Internal Control	Value for Money	Corporate Governance	2026	2027	2028	2029
Delivering Effective Regulation		✓	✓	✓			
Delivering the Economic Strategy		✓	✓	✓			
Digital Care Strategy		✓			✓		
Education Reform Programme		✓	✓				✓
Efficiency Savings	✓	✓				✓	
Financial Planning and Measurement		✓	✓				✓
Fire and Rescue Service	✓	✓	✓	✓			
Governance in Health and Social Care	✓	✓	✓		✓		
Governance of the Prison Service	✓	✓	✓	✓			
Health Insurance Fund	✓	✓	✓	✓			

Areas for review	Internal Control	Value for Money	Corporate Governance	2026	2027	2028	2029
Investment Management	✓	✓	✓			✓	
IT Asset Management	✓	✓				✓	
IT Implementation – Benefits System (Transform)		✓	✓	✓			
Jersey Overseas Aid	✓	✓	✓				✓
Jersey Performance Framework		✓	✓		✓		
Living Wage Transitional Support	✓	✓		✓			
Management of Infrastructure Assets	✓	✓					✓
New Healthcare Facilities Programme	✓	✓	✓	✓		✓	
Non-Ministerial Departments	✓	✓	✓	✓			

Areas for review	Internal Control	Value for Money	Corporate Governance	2026	2027	2028	2029
Operational Property Management	✓	✓	✓		✓		
Oversight of Arm's Length Bodies	✓	✓	✓			✓	
Partnership Working		✓	✓				✓
Performance Management	✓	✓			✓		
Probation and After-Care Service	✓	✓	✓	✓			
Revenue Jersey	✓	✓	✓	✓			
Revenue Transformation Programme and Pillar Two implementation	✓	✓				✓	
Role and Operation of the States Employment Board	✓	✓	✓			✓	
Skills Development		✓			✓		

Areas for review	Internal Control	Value for Money	Corporate Governance	2026	2027	2028	2029
Social Security Funds	✓	✓	✓				✓
Staff Education and Training		✓	✓				✓
States of Jersey Police		✓	✓		✓		
Sustainable Healthcare Funding	✓	✓	✓	✓			
Transparency and Excellence in Annual Reporting			✓	✓	✓	✓	✓
Follow Up of previous audits	✓	✓	✓	✓	✓	✓	✓

Detailed Plan to 31 December 2026

39. The detailed plan to 31 December 2026 is set out in Exhibit 5. This plan is 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.
40. 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 2026

Areas for review	Status	Comment
Critical Infrastructure Resilience: Cyber Security Arrangements	Complete	Report published
Delivering Effective Regulation	Fieldwork ongoing	Audit Specification published
Delivering the Economic Strategy	Planned	
Fire and Rescue Service	Complete	Report published
Governance of the Prison Service	Planned	
Health Insurance Fund	Complete	Report published
IT Implementation – Benefits System (Transform)	Planned	
Living Wage Transitional Support	Fieldwork ongoing	Audit Specification published
New Healthcare Facilities Programme	Fieldwork due to commence	Audit Specification due to be published
Non-Ministerial Departments	Fieldwork ongoing	Audit Specification published

Areas for review	Status	Comment
Probation and After-Care Service	Fieldwork ongoing	Audit Specification published
Revenue Jersey	Complete	Report due to be published
Sustainable Healthcare Funding	Fieldwork complete	Report planned Q3 2026
Transparency and Excellence in Annual Reporting	Fieldwork ongoing	Audit Specification published
Follow Up of previous audits		
Insurance	Complete	Report published
Arrangements for Freedom of Information	Planned	



LYNN PAMMENT CBE
Comptroller and Auditor General

Jersey Audit Office, Jubilee Wharf, 24 The Esplanade, St Helier, Jersey JE2 3QA

T: +44 1534 716800 E: enquiries@jerseyauditoffice.je

W: <http://www.jerseyauditoffice.je>