

FOR IMMEDIATE RELEASE MONDAY 14 SEPTEMBER 2026

Comptroller and Auditor General consults on revised Code of Audit Practice

***Comptroller and Auditor General (C&AG), Lynn Pamment CBE, has today,
launched an eight week consultation***

Comptroller and Auditor General (C&AG), Lynn Pamment, has today, 14 September 2026 launched a consultation on a revised **Code of Audit Practice** to replace the Code of Audit Practice issued in December 2023. The Code of Audit Practice is a key element of Jersey's framework for public audit. The C&AG is required by Article 18 of the Comptroller and Auditor General (Jersey) Law ('the 2014 Law') to review and revise the Code of Audit Practice on regular basis.

The consultation is open for an eight week period and invites comments from any individual, group or organisation interested in the work of the C&AG. The consultation focusses on a draft revised version of the Code of Audit Practice that governs the way in which the C&AG, and the auditors she appoints, carry out their work to discharge their statutory functions.

The consultation follows a review undertaken by the C&AG of the Code of Audit Practice against updates that have been made to relevant laws, requirements and standards. These included:

- principles and standards issued by the International Organization for Supreme Audit Institutions (INTOSAI)
- auditing, quality management and ethical standards issued by the UK's Financial Reporting Council (FRC)

LYNN PAMMENT CBE,
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- Statement of Recommended Practice Note 10: Audit of financial statements and regularity of public sector bodies in the United Kingdom (Revised 2024) (Practice Note 10) published by the Public Audit Forum
- the update to the 2014 Law approved by the States Assembly in March 2026 that will come into force by an Order issued by the Chief Minister; and
- new requirements placed on certain entities to consult with the C&AG in advance of the appointment of auditors of financial statements following a tendering exercise.

The C&AG is also proposing to provide additional clarity in certain areas of the Code of Audit Practice on how the Jersey Audit Office operates in practice and adopts principles of proportionality and materiality when undertaking its work.

Lynn Pamment CBE said:

“During 2026 I reviewed the Code against updates that have been made to relevant laws, requirements and standards.

“While my review identified significant levels of compliance, I also identified areas where the Code could be strengthened. I am, therefore, proposing to make relevant changes to the Code.

“My review also identified areas where the Code could usefully provide greater clarity on how the JAO operates in practice and adopts principles of proportionality and materiality when undertaking its work. I am, therefore, proposing to provide additional clarity in certain areas of the Code.

“Although the 2014 Law does not require me to consult before revising the Code, I believe that there is great value in taking on board in a structured way the views of public bodies, the auditors I appoint, other stakeholders and the public of Jersey. I am therefore today launching a formal consultation on a draft revised Code. My intention is to issue a revised Code in December 2026 to come into effect for the audit of financial statements for the year ended 31 December 2026 and in all other respects from 1 January 2027.”

The consultation documents and instructions on how to respond to the consultation can be found at: <https://www.jerseyauditoffice.je>

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Notes to Editors:

- The Office of Comptroller and Auditor General ('C&AG') was established in 2005 and operates under the Comptroller and Auditor General (Jersey) Law 2014. The Office of Comptroller and Auditor General is known as the 'Jersey Audit Office'
- The remit of the C&AG includes the audit of financial statements, corporate governance, internal control and wider consideration of public funds, often expressed as 'value for money'
- The 2026 - 2029 Audit Plan can be found at: www.jerseyauditoffice.je
- Lynn Pamment CBE took up the Office of C&AG on 1 January 2020 for a fixed term of seven years. Following the introduction of the Comptroller and Auditor General (Jersey) Law 2014 the term of office is fixed at seven years and is non-renewable
- Contact details are: Jubilee Wharf, 24 The Esplanade, St Helier, Jersey JE2 3QA / T:716800 / E: enquiries@jerseyauditoffice.je

Comptroller and Auditor General's Policy regarding issue of reports and contact with the media:

- Press releases will be published by the Jersey Audit Office to accompany the publication of each report
- Embargo times, where set, will be at 0001 hours on the day of publication - for press releases, reports and all other information pertaining to the publication date
- Other press releases/ statements may be made on an occasional basis and not necessarily dependent upon the publication of a report. They will be subject to the same embargoes where set
- With any report issued, the opportunity is available for members of the press to request factual clarification, by email, of points contained therein
- Any comments made additional to any reports, will be included within any press release(s) as issued by the Jersey Audit Office, in the form of a quotation by the C&AG. These comments will be available for publication; but there will not be any supplementary live or pre-recorded interviews offered or undertaken by either Lynn Pamment CBE or the affiliates of the Jersey Audit Office
- The C&AG is prepared, on an occasional basis, to provide articles for publication in the local media, following a specific request and consideration of the relevant topic
- All public information, including press releases and reports, are accessible on the Jersey Audit Office website at www.jerseyauditoffice.je