



| States Assembly

States Greffe

Deputy Helen Miles
Chair, Corporate Services Scrutiny Panel

BY EMAIL

12th February 2026

Dear Chair,

Draft Comptroller and Auditor General (Jersey) Amendment Law 202-

I am writing in response to your letter of 2nd February 2026 in relation to the [Draft Comptroller and Auditor General \(Jersey\) Amendment Law 202-](#) (the draft Law).

I can confirm that I have been in liaison with the Chief Minister during the formation of the draft Law as Chair of the Public Accounts Committee (the PAC), however the Committee has not been able to undertake full consideration of your questions in the required timeframe for response. This being said, please find below brief answers to the queries raised:

Specific consideration as to the implementations of the recommendations made in R.120/2023 has not been given by the current iteration of the PAC. The Committee understands that tracking of all recommendations of R.120/2023 have been closed, with recommendations either being fully implemented, superseded by subsequent recommendations or having no further action possible.

The Committee understands that a number of the recommendations of R.120/2023 related to oversight by the C&AG of States controlled and States established entities and that at the time there was little appetite amongst bodies consulted with by Government to change arrangements regarding appointment of auditors. The Committee notes that, as indicated in the accompanying report to the draft Law:

“a Regulation-making power has been included to enable the States to extend the C&AG’s power to appoint auditors and independent examiners for arm’s length organisations, should the Assembly decide to do so in future.”

The Committee believes that it will be an important area of governance arrangements and notes that the draft Law will:

- Require the Chief Minister and the chair of PAC to take into account the views of the Board of Governance when agreeing terms and conditions of appointment of a C&AG or the revocation of their appointment.
- Enable a States’ employee to be treated as a member of the C&AG’s staff when acting as one of their Officers, employees or agents.
- Legally require the C&AG to produce an Annual Report of Findings.

The Committee believes that one area for further clarification is the ability for the Comptroller and Auditor General or the Jersey Audit Office to enter into commercial contracts in their own

right. The PAC understands that although the draft Law has not stipulated the ability, there is an intention within the Treasury Department to allow this through delegated responsibility.

In summary the PAC agrees that the draft Law will make material steps to enhance the independence, oversight, and accountability arrangements for the C&AG and Jersey Audit Office. Following discussion with the Comptroller and Auditor General the Committee understands that there will be no additional costs arising from the proposals. The PAC is supportive the proposition and would recommend the Assembly adopts the draft Law.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Inna Gardiner' with a stylized flourish at the end.

Deputy Inna Gardiner
Chair
Public Accounts Committee