



At the Court at Buckingham Palace

THE 3rd DAY OF JUNE 2026

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY
IN COUNCIL

The following report from the Committee of Council for the Affairs of Jersey and Guernsey was today read at the Board:

“In accordance with the Royal Assent to Legislation and Petitions (Bailiwick of Jersey) Order 2022 the Committee have considered a letter from the Deputy Greffier of the States of Jersey transmitting an Act passed on 11th March 2026 entitled the Comptroller and Auditor General (Jersey) Amendment Law 2026:

The Committee have considered the Act and have agreed to report that it may be advisable for Your Majesty to approve and ratify it.”

His Majesty, having taken the report into consideration, was pleased, by and with the advice of His Privy Council, to approve and ratify the Act (a copy of which is annexed to this Order) and to order that it, together with this Order, shall be entered on the Register of the Island of Jersey and observed accordingly. His Majesty's Officers in the Island, and all others whom it may concern, are therefore to take notice of His Majesty's Order and to proceed accordingly.

Richard Tilbrook, CVO



Jersey

COMPTROLLER AND AUDITOR GENERAL (JERSEY) AMENDMENT LAW 202-

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Jersey

COMPTROLLER AND AUDITOR GENERAL (JERSEY) AMENDMENT LAW 202-

A LAW to amend the [Comptroller and Auditor General \(Jersey\) Law 2014](#).

<i>Adopted by the States</i>	<i>11 March 2026</i>
<i>Sanctioned by Order of His Majesty in Council</i>	<i>[date to be inserted]</i>
<i>Registered by the Royal Court</i>	<i>[date to be inserted]</i>
<i>Coming into force</i>	<i>[date to be inserted]</i>

THE STATES, subject to the sanction of His Most Excellent Majesty in Council, have adopted the following Law –

1 [Comptroller and Auditor General \(Jersey\) Law 2014](#) amended

Articles 2 to 13 amend the [Comptroller and Auditor General \(Jersey\) Law 2014](#).

2 Article 1 (interpretation) amended

In Article 1(1) –

- (a) before the definition “Chief Executive Officer” there is inserted –
 - “Board of Governance” means the board established under Article 15(1);
- (b) after the definition “Jersey Appointments Commission” there is inserted –
 - “Public Accounts Committee” means the Committee of that name established by the Standing Orders of the States of Jersey;

3 Article 3 (appointment of the Comptroller and Auditor General) amended

For Article 3(3) there is substituted –

- (3) Before recommending to the States the appointment of a person to the office of Comptroller and Auditor General the Chief Minister and the chair of the Public Accounts Committee must take into account the views and recommendations of –
 - (a) the Board of Governance; and
 - (b) the Jersey Appointments Commission.

- (3A) Before providing views and recommendations the chair of the Board of Governance must consult the members of the Board, other than the current Comptroller and Auditor General.

4 Article 4 (terms and conditions of appointment) amended

After Article 4(1) there is inserted –

- (1A) When agreeing those terms and conditions the Chief Minister and the chair of the Public Accounts Committee must take into account the views of the Board of Governance.
- (1B) Before providing views the chair of the Board of Governance must consult the members of the Board, other than the current Comptroller and Auditor General.

5 Article 7 (revocation of appointment) amended

After Article 7(1) there is inserted –

- (1A) Before bringing the proposition the Chief Minister and the chair of the Public Accounts Committee must consider any views and recommendations of the Board of Governance (other than those of the Comptroller and Auditor General).
- (1B) Details of those views and recommendations must be included in the proposition unless the chair of the Board of Governance withholds consent.

6 Article 9A (staff) inserted

After Article 9 there is inserted –

9A Staff

A person acting as an officer, employee or agent of the Comptroller and Auditor General is treated as a member of the Comptroller and Auditor General's staff for the purposes of this Law even if they are a States' employee.

7 Article 10 (limitation of civil liability) amended

After Article 10(1)(b) there is inserted –

- (c) the Board of Governance.

8 Article 15 (Order establishing board) amended

- (1) In Article 15(1), after “individuals” there is inserted “, to be known as the Board of Governance,”.
- (2) Article 15(2)(a) is deleted.

9 Article 18 (statement of manner in which functions are to be discharged) amended

After Article 18(2) there is inserted –

- (2A) Before finalising the revised statement the Comptroller and Auditor General must consult the Chief Minister, the Minister for Treasury and Resources and all independently audited States bodies and States aided independent bodies.

10 Article 19 (duty to prepare annual report and accounts of office) amended

(1) In Article 19, in the following places, for “report” there is substituted “reports” –

- (a) the heading;
- (b) paragraph (1)(b);
- (c) paragraph (4).

(2) After Article 19(1)(a) there is inserted –

- (aa) prepare a report of findings that outlines the reports and publications issued by the Comptroller and Auditor General during the previous year and tracks the progress of recommendations that the Comptroller and Auditor General has made during that period;

11 Article 27A (power to provide for appointment of auditors and independent examiners for certain bodies) inserted

After Article 27 there is inserted –

27A Power to provide for appointment of auditors and independent examiners for certain bodies

- (1) The States may, by Regulations, amend this Law –
 - (a) to provide the Comptroller and Auditor General with a power to appoint auditors or independent examiners to a body that the Regulations may specify;
 - (b) to empower the Minister for Treasury and Resources to specify by Order the bodies for which the Comptroller and Auditor General may appoint auditors or independent examiners;
 - (c) to provide for the bodies referred to in Articles 13 and 14 to adopt the auditing standards set out in the statement prepared and published under Article 18(1).
- (2) Without limiting Article 9(5) of the [Legislation \(Jersey\) Law 2021](#), Regulations may amend any provision in legislation that would otherwise be incompatible with an auditor or an independent examiner being appointed by the Comptroller and Auditor General.
- (3) Only the Chief Minister may lodge Regulations to be made under this Article and before doing so the Chief Minister must consult the Minister for Treasury and Resources, the Comptroller and Auditor General and any body that would be affected by the Regulations.

12 Article 28 (transitional arrangements) deleted

Article 28 is deleted.

13 Updating of references to "Chairman"

In the following places for "Chairman" there is substituted "chair" –

- (a) Article 3(1), (2) and (7);
- (b) Article 4(1);
- (c) Article 5;
- (d) Article 7(1), (3)(g) and (7);
- (e) Article 8(2)(b);
- (f) Article 15(3)
- (g) Article 19(2).

14 [Employment of States of Jersey Employees \(Jersey\) Law 2005](#) amended

In Schedule 1 to the [Employment of States of Jersey Employees \(Jersey\) Law 2005](#) (offices the holders of which are not States' employees), at the end of the list of offices, there is inserted "Comptroller and Auditor General".

15 Citation and commencement

This Law may be cited as the Comptroller and Auditor General (Jersey) Amendment Law 202- and comes into force on a day specified by Chief Minister by Order.