



Senator Kristina Morre
Chair, Corporate Services Scrutiny Panel

By email: K.Moore2@gov.je

23 March 2022

Dear Senator Moore

Corporate Services Scrutiny Panel - COVID Response & Recovery Review - Co-Funded Payroll Scheme

Thank you for your letter dated 11 March 2022. You have asked whether I will be carrying out any further review of the Co-Funded Payroll Scheme, specifically the terms, guidance issued and repayments policy.

I do not have a further review of the Co-Funded Payroll Scheme scheduled into my current published Audit Plan. There are however a number of planned pieces of audit work that may consider some of the matters raised in your letter. In addition, the Public Accounts Committee review of COVID-19 may also consider the matters you raise. I also note that the Independent COVID-19 Review Panel has commenced its work although it is not clear to me as to whether or not this Panel will consider the matters you raise.

In terms of planned audit work, the following pieces of potentially relevant work are planned or are ongoing:

- the external audit of the States Accounts. Mazars are currently completing their audit of the States Accounts for 2021 and expect to issue their audit opinion on the Accounts in the next couple of weeks. Their audit work will have considered the value and recoverability of any material balances owed to the Government of Jersey
- my 2022 Audit Plan includes a planned review of COVID-19 Economic, Social and Health Recovery. I am yet to scope this review however it may consider elements of the effectiveness of the Co-Funded Payroll Scheme; and

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- under my Code of Audit Practice I undertake specific follow up reviews of the implementation of my recommendations. I will assess whether to undertake any further follow up of the specific recommendations made in my 2021 report on the Co-Funded Payroll Scheme after the Public Accounts Committee and the Independent Review Panel on COVID-19 have completed and reported their work.

I trust that you will find this letter to be of assistance. If you require any further information, please do not hesitate to contact me.

Yours sincerely



Lynn Pamment
Comptroller and Auditor General

cc. Deputy Ina Gardiner, Chair of Public Accounts Committee