



ISLE OF MAN  
**TREASURY**  
*Yn Tashtey*



**Isle of Man**  
Government

*Reiltys Ellan Vannin*

# **PUBLIC AUDIT REFORM**

## Consultation Response Document

**13 March 2026**



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## Minister's foreword

HON CHRIS THOMAS MHK

**Minister for the Treasury**

In July 2025, Tynwald supported the recommendations made by the Public Accounts Committee in July 2025 in respect of the Tynwald Auditor General's report "Public Audit Isle of Man" published in July 2024.

In response to Tynwald's vote, the Treasury launched in November 2025 a public consultation to seek feedback on the way to implement some of the recommendations made by the Tynwald Auditor General in his report. The consultation lasted 6 weeks, with key stakeholders receiving an early copy to give them 2 extra weeks to respond. The consultation ended 5 January 2026.

I would like to thank everyone who has taken the time to contribute to this consultation, online and offline.

Yours faithfully,

Chris Thomas MHK  
Minister for the Treasury

## Executive summary

### BACKGROUND

The first ever Tynwald Auditor General (“TAG”) was appointed in March 2023, and initially tasked to review the adequacy of the Manx legislation relating to his functions. This review concluded with the publication of a report entitled “*Public Audit in the Isle of Man*” [TAG 2024/0001]<sup>1</sup>, laid before Tynwald in July 2024 and calling for legislative change.

This report includes 93 recommendations and 10 areas for consideration, covering 9 themes and classed in 3 separate categories:

- Recommendations requiring further Tynwald debate
- Recommendations subject to further consultation before being considered for legislative implementation
- Recommendations which might be described as technical in nature and which do not make any changes to existing policies.

They all relate to public audit legislation, which sets out how public finances ought to be scrutinised. For more information about the report and Government’s response to the report, please refer to the Council of Ministers response to the Standing Committee of Tynwald on Public Accounts Third Report for the Session 2024-25 [GD2025/0057]<sup>2</sup>.

### PURPOSE OF CONSULTATION

The aim of the consultation was to both raise awareness on the TAG's report, and seek feedback on the way to implement the TAG's technical recommendations in the most appropriate and proportionate manner.

The consultation was relevant to all residents of the Isle of Man, but of particular interest to:

- Organisations who are subject to the current public audit framework

(This will include Departments, Statutory Boards, offices linked to Government or the Legislature, Government owned entities and Local Authorities)

- Organisations who are likely to be subject to the public audit framework recommended by the TAG

(This will include private bodies who receive the majority of their income from public funding, including charities).

- Firms conducting inspections under the Audit Act 2006

The Public Consultation Document can be found on the Government Consultation Hub here: <https://consult.gov.im/treasury/public-audit-reform/>

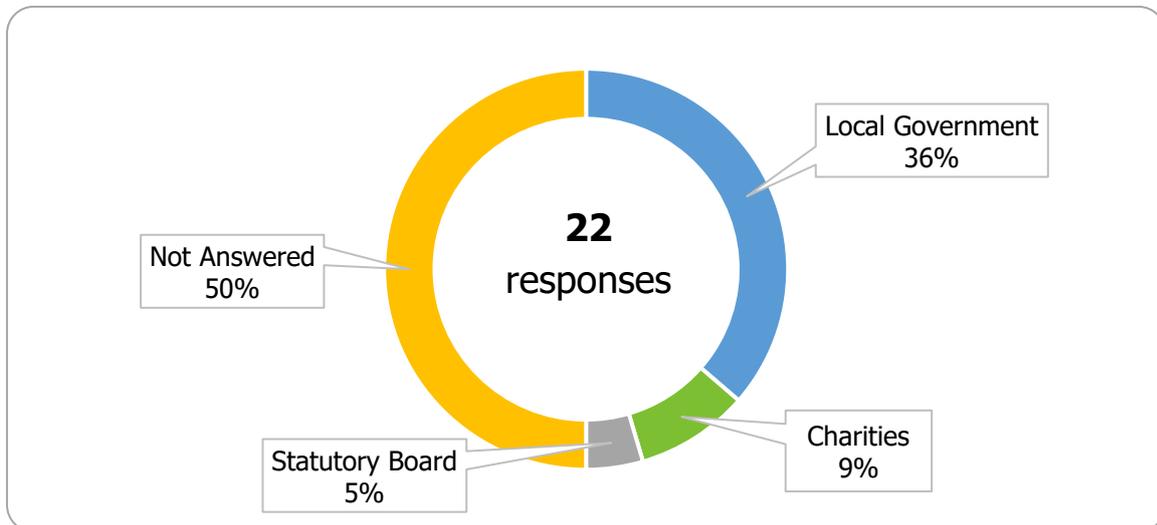
<sup>1</sup> <https://www.tynwald.org.im/spfile?file=/business/opqp/sittings/20212026/2024-TAG-0001.pdf>

<sup>2</sup> <https://www.tynwald.org.im/spfile?file=/business/opqp/sittings/20212026/2025-GD-0057.pdf>

## CONSULTATION RESPONSES

The consultation ran for 6 weeks, from 24 November 2025 to 5 January 2026.

In addition to the publication of the consultation documentation on Government's Consultation Hub and the associated social media campaign release, the above stakeholders were contacted directly ahead of publication to give them an additional 2 weeks to respond.



A total of 21 responses to the consultation were received via the Consultation Hub and a further response was received in written form. 3 letters were also received commenting on some aspects of the consultation. These comments were included in the analysis of the consultation responses but are not published in this document.

## POTENTIAL IMPACTS & NEXT STEPS

The Treasury thanks all participants for their contribution which will inform the development of public audit reform.

## Summary of Responses

The consultation shows broad support for modernising the public audit framework, while highlighting key areas requiring careful refinement.

Most respondents agree that the TAG's remit should extend to private bodies receiving significant public funds; however, concerns were raised about unintentionally capturing routine suppliers and the potential impacts on procurement and market confidence. Charities expressed reservations about duplicated regulation given existing charity-law scrutiny.

Respondents widely supported enhanced access to information for TAG, including tax and customs data and documents held by third-party service providers, but emphasised the need for strong safeguards, proportionate use, and clarity of scope. Some respondents cautioned that expanding the TAG's remit and powers may create additional administrative burdens and should demonstrate clear value for money.

There was strong support for replacing statutory financial reporting templates with guidance, provided changes remain proportionate and smaller bodies receive adequate support. Views on the Responsible Financial Officer's role suggest legislative refinement may be beneficial to reflect the delegation under which Responsible Financial Officers operate.

Most respondents endorsed empowering the TAG to issue guidance and supported a balanced approach to independent examiner appointments—allowing bodies to appoint their examiner, with TAG approving suitability. Views on transferring post-audit enforcement powers were mixed, with no consensus on whether they should sit with inspectors or TAG.

Overall, respondents support the direction of reform but consistently emphasise proportionality, clarity, and safeguards to ensure the revised framework is effective, efficient, and does not impose unnecessary burdens.

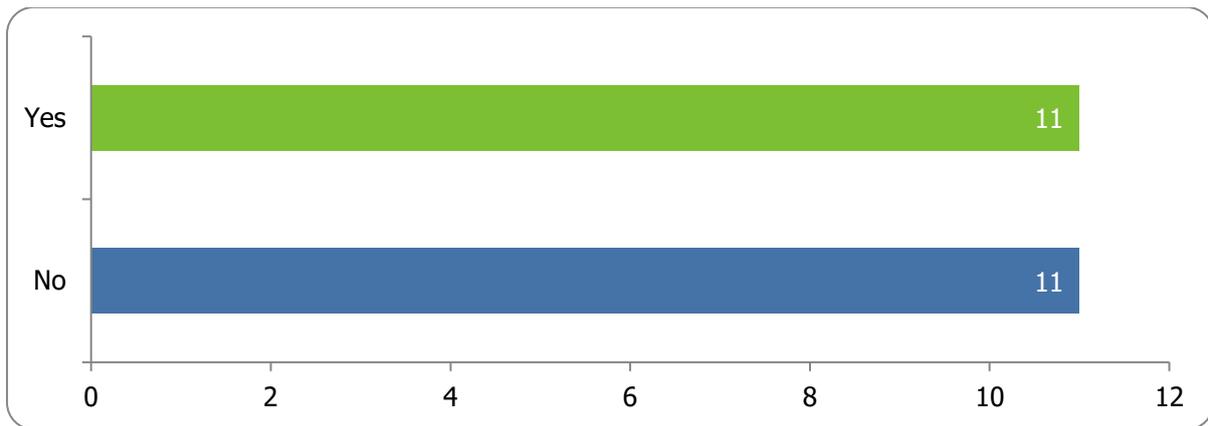
## Consultation results

### ABOUT YOU

Questions 1 and 2 were information gathering questions only, aiming to understand the profile of respondents. The tables below detail the breakdown of answers received.

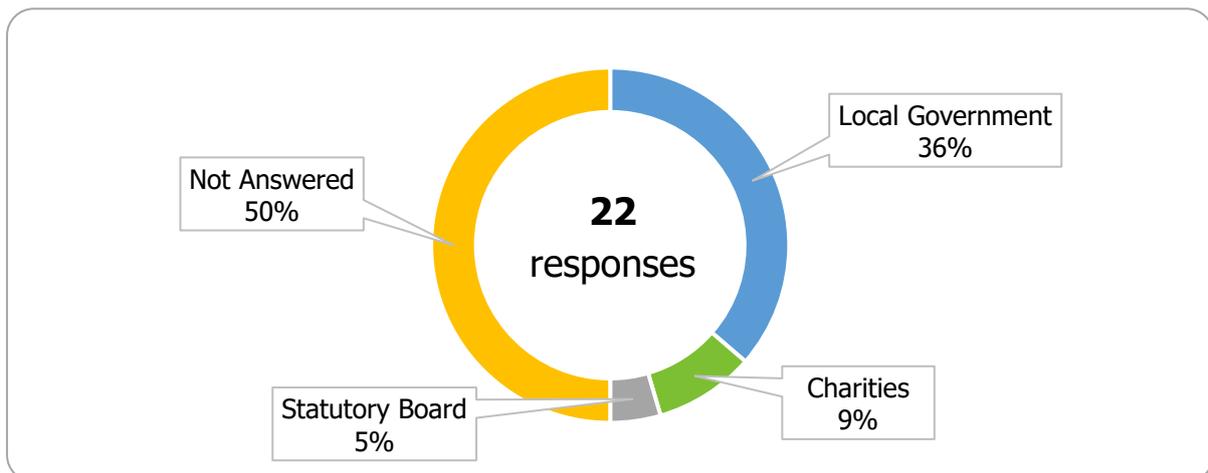
#### QUESTION 1

Are you responding on behalf of an organisation?



Those who responded on behalf of an organisation represented:

- 8 Local Government bodies
- 2 Charities
- 1 Statutory Board



#### QUESTION 2

May we publish your response?

Where consent was given to publish responses, it has been done so anonymously.



## THEME 2: REVIEW OF REMIT OF TYNWALD AUDITOR GENERAL

### SUMMARY OF RESPONSES

Respondents were asked their views on the concept of “*following the public pound*” developed by the TAG in his recommendations, and comment on a legislative proposal seeking to implement it.

The vast majority of respondents agree with the principle that the TAG’s remit should cover private entities who receive significant public funding. Three public-sector respondents expressed concerns over the legislative proposal drafted by the PAC because it would capture contractors and suppliers. These respondents commented that such a wide definition may adversely affect their ability to procure goods and services:

*“In a small jurisdiction with a limited contractor market, even the perception of extended audit or inspection exposure may discourage suppliers from tendering or lead to increased pricing. It is therefore important that the definition clearly distinguishes between entities delivering public functions and routine commercial suppliers operating under standard contractual arrangements.”*

*“Value for money protection already exist to protect public funds, such as through procurement policies.”*

Two charities have also challenged the need to confer on the TAG powers of inspection and investigation over charities who receive public funding. Not only are they concerned of being regulated twice (by the Attorney General under charity law and by TAG under public audit law), but they question the benefit it may bring.

For context, charity law requires charities to arrange for their annual accounts to be scrutinised independently. Charities whose gross income is over £250,000 must have their accounts audited, a threshold that is much lower than the £1,200,000<sup>3</sup> threshold that attracts the need for audit of local government bodies.

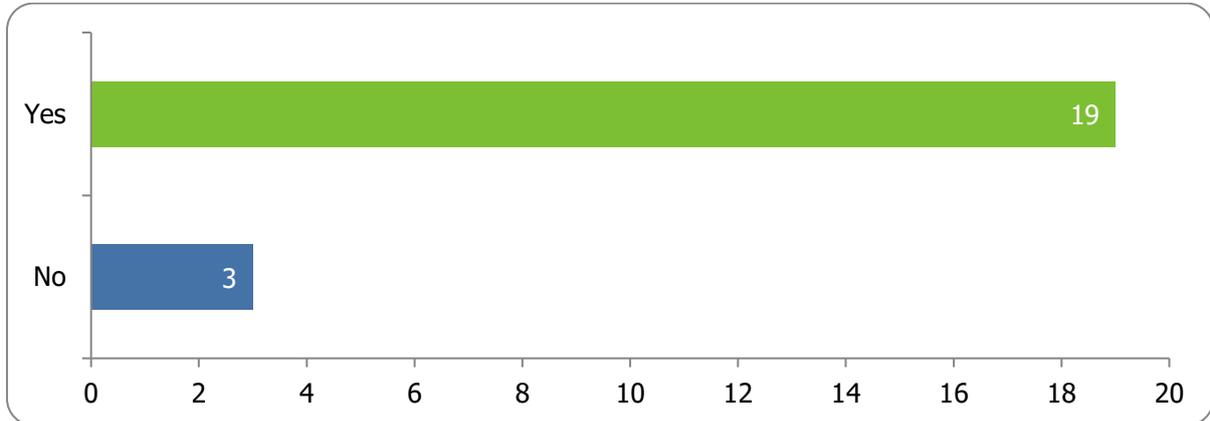
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<sup>3</sup> <https://www.gov.im/media/1385822/treasury-local-government-directions-2024.pdf>

DETAILED RESULTS

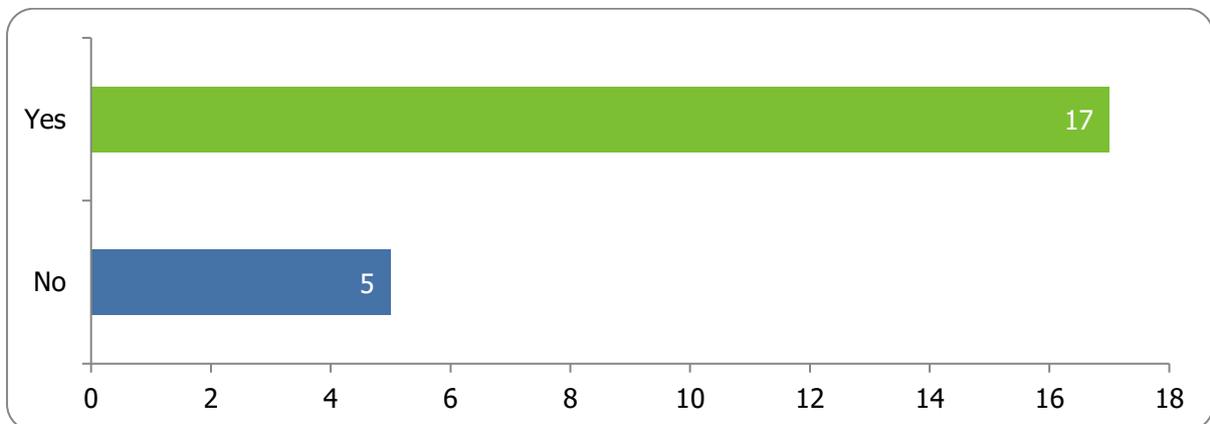
**QUESTION 3**

Do you agree with the principle that the TAG’s remit should include private entities who receive significant public funding and subsidies?



**QUESTION 4**

If so, do you think that the proposed definition is reasonable?



If not, what do you think the definition should cover and/or exclude?

*Type of respondent: Unknown*

50% as a threshold might be too high. Perhaps consider 33% upwards.

\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*

*Type of respondent: Statutory Board*

It appears reasonable that the TAG has oversight of entities that are controlled by the public sector. However, extending this oversight to any body that has received funds from the public sector appears excessive. For example, suppliers to Government could be

included within the definition (s6(8)(d)(ii) 'a body is mainly supported by public funds if, in any financial year, it received [more than half][any] of its income from such funds') along with charitable organisations, and such bodies are generally subject to other legislation (eg. companies legislation, charities legislation, etc) that sets out what their responsibilities are and what access to information third parties are entitled to.

\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*

*Type of respondent: Local Government*

the TAG should limit their work to public bodies unless a specific request from a member of the public, Tynwald or a member of Tynwald.

\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*

*Type of respondent: Local Government*

We agree with the principle that where public funds form a significant proportion of a body's income, there should be appropriate accountability and scrutiny in respect of how those funds are used. Transparency in the use of public money is essential to maintaining public confidence, particularly where services or functions are delivered outside the traditional public sector, however, it is important that this principle is applied proportionately and with clarity of purpose, focusing on entities that are effectively delivering public functions rather than extending unintentionally into routine commercial relationships.

We recognise the policy intent behind the proposed definition, namely to ensure that bodies which are effectively delivering public functions using public funds are subject to appropriate scrutiny, however, on a literal reading, the proposed definition could capture private contractors whose turnover is largely derived from public-sector contracts, even where those contractors are delivering routine commercial services. While we understand that this is not the policy intent, the drafting risks creating uncertainty for suppliers unless clear safeguards and limitations are built in.

In a small jurisdiction with a limited contractor market, even the perception of extended audit or inspection exposure may discourage suppliers from tendering or lead to increased pricing. It is therefore important that the definition clearly distinguishes between entities delivering public functions and routine commercial suppliers operating under standard contractual arrangements."

\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*

*Type of respondent: Local Government*

Q3. The XXXXXX is a public body and is already subject to public audit and oversight. It is primarily funded through rental income, supplemented by targeted deficiency payments from Treasury to bridge the gap between income, loan repayments, and necessary expenditure. Any extension of remit should therefore be clearly focused on private or third-sector entities and should not duplicate or blur existing accountability arrangements for public bodies and joint boards.

Q4. We recognise the policy intent behind the proposed definition, namely to ensure that bodies which are effectively delivering public functions using public funds are subject to appropriate scrutiny, however, for joint boards that are already public bodies and receive

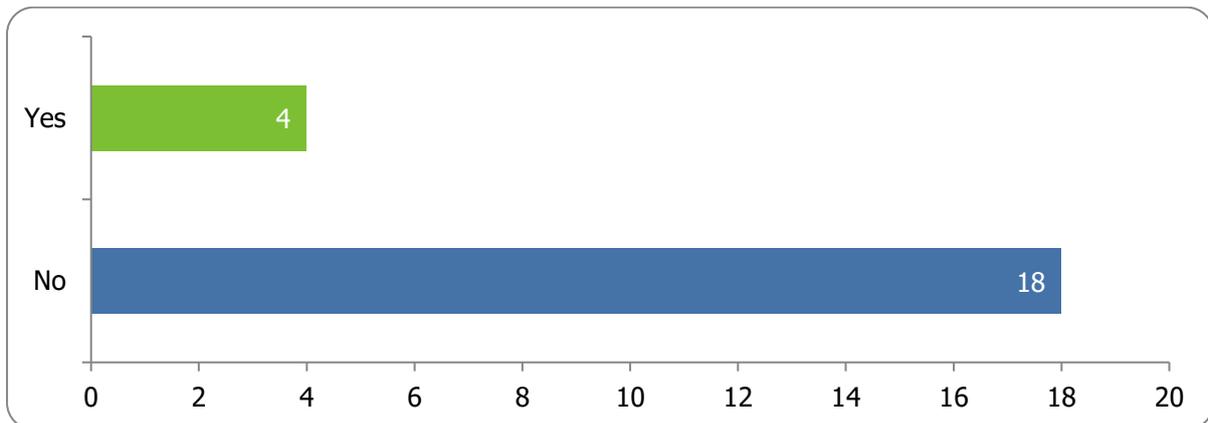


in and out of TAGs remit from year to year. This would have significant implications for us. Each time we flipped back below 50%, we would have to find new auditors. Even if we could reengage with the previous auditors, they would still be required under ISQC1 to go through the necessary client take on procedures which would be an additional cost to us. There is no guarantee that we would be able to reengage with previous auditors or engage with a new audit firm as a result of, say, resource availability or cost.

As we are a registered charity, we are already regulated by the Attorney General and we have to comply with company law. The Attorney General already has powers of investigation under Section 37 of the Charities Registration and Regulation Act 2019. These proposals would effectively mean we would be regulated additionally by the TAG, which will create a greater administrative and cost burden for no real benefit.

### QUESTION 5

Would you be affected by the proposed change of definition?



If so, please set out if you have any concerns.

*Type of respondent: Unknown*

Public sector pension

\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*

*Type of respondent: Charity*

N.B.

The answer above is based upon an understanding of ""public funds"" being income derived from taxes, duties, or levies collected by Isle of Man Government and paid from General Revenue.

\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*

*Type of respondent: Statutory Board*

Private sector suppliers may be reluctant to provide goods or services to XXXXXX if they consider any additional layer of oversight will be brought to bear on them. Value for money protection already exist to protect public funds, such as through procurement policies (approved by Tynwald).

\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*

*Type of respondent: Local Government*

We are already within the remit of the Tynwald Auditor General and would not be directly affected by the proposed change of definition. Our interest is in ensuring that any extension of remit does not have indirect consequences for procurement, service delivery, or cost through its impact on contractors and partner organisations.

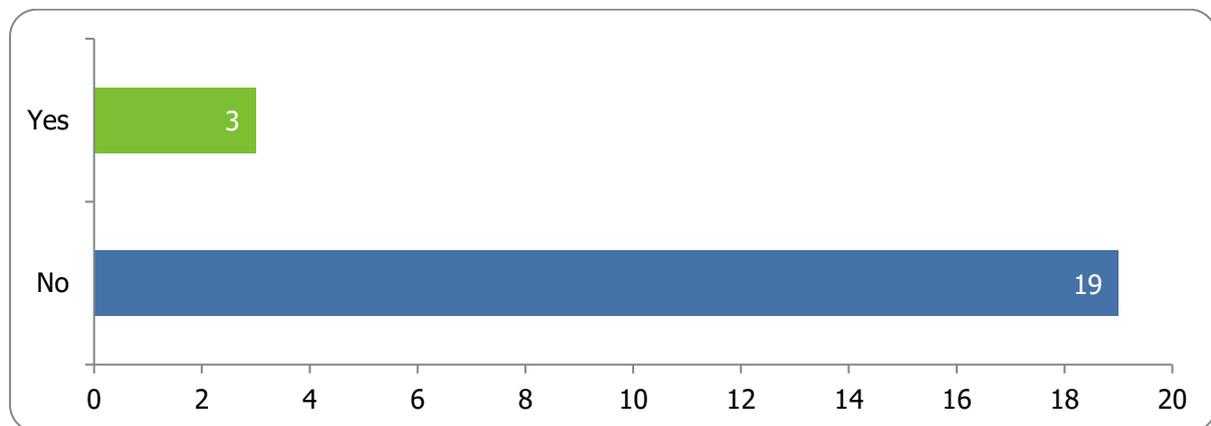
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*Type of respondent: Local Government*

We are already a public body within the remit of the Tynwald Auditor General and are subject to existing public audit and inspection arrangements. Although we receive targeted deficiency payments from Treasury to support the delivery of our functions, this does not alter our status or accountability framework. We would not therefore be directly affected by the proposed change of definition.

## QUESTION 6

Would the proposed change affect your business relationship with public bodies?



*The 3 respondents who answered "Yes" to this question are not the same ones who responded being affected by the proposed change of definition.*

If so, please explain what impacts you foresee.

*Type of respondent: Statutory Board*

Not applicable.

\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*

*Type of respondent: Local Government*



## THEME 3: RIGHT OF ACCESS TO INFORMATION & ENHANCEMENT OF INSPECTORS APPOINTED BY TAG

### SUMMARY OF RESPONSES

This section of the consultation focused on the TAG's access to personal tax and customs information outside of the context of the external audit of tax and customs accounts.

The legislative proposal made by the PAC would permit the TAG access to a person's tax and customs information without restriction. Additional policy work is necessary to ensure that the TAG's statutory right to access such information is correctly framed.

The majority of respondents agree that the TAG should have access to a person's tax and customs information without that person's consent in the exercise of his functions. A detailed analysis of the comments shows a more balanced picture, where some respondents who support the principle of such access point out the need for safeguards to ensure that such access is warranted and proportionate:

*"I assume this individual is one performing a service for a public body, and not an otherwise-unaffiliated member of the public.*

*In which case, yes, no consent should be required to audit that person's finances."*

*"The XXXXXX request that the following safeguard is appropriately implemented, controlled and managed:*

*R32 - Prohibit the Tynwald Auditor General or those working for him from disclosing information obtained under their statutory powers other than for the purposes of their functions."*

*"Direct access to a person's tax and customs information should therefore be regarded as exceptional, used only where information held by the public body is insufficient and where such access is clearly relevant and proportionate to the matter under review."*

Similarly, the majority of respondents agree that third parties who perform any function on behalf of a public body should be included within the remit of the TAG's right of access to documents and information. The 3 public-sector respondents who earlier voiced concerns over the unintended consequences that the expansion of the TAG's remit on commercial relationships with suppliers and contractors reiterated these concerns here:

*"Potential suppliers of goods and services may be reluctant to transact with public bodies if the TAG's powers are excessive, and this would reduce the public sector's access to good and services and reduce price competition."*

*"Clear boundaries are essential to avoid routine contractors being treated as auditable public bodies, which would risk undermining procurement confidence and value for money."*

Another public sector respondent added that *"imposing such further access may well put people off getting involved with work for public bodies because it becomes overly onerous",*

calling for the TAG to focus on its current remit (public sector and private bodies controlled by the public sector).

One respondent questioned the timing for expanding the TAG’s remit and powers, as this will increase administrative costs for both the TAG’s office, but also the entities within his remit:

*“Perhaps when the office can demonstrate the effectiveness of its role in reducing public expenditure it could then look to expand its remit?”*

This was echoed by a local authority who sent its comments separately to this consultation :

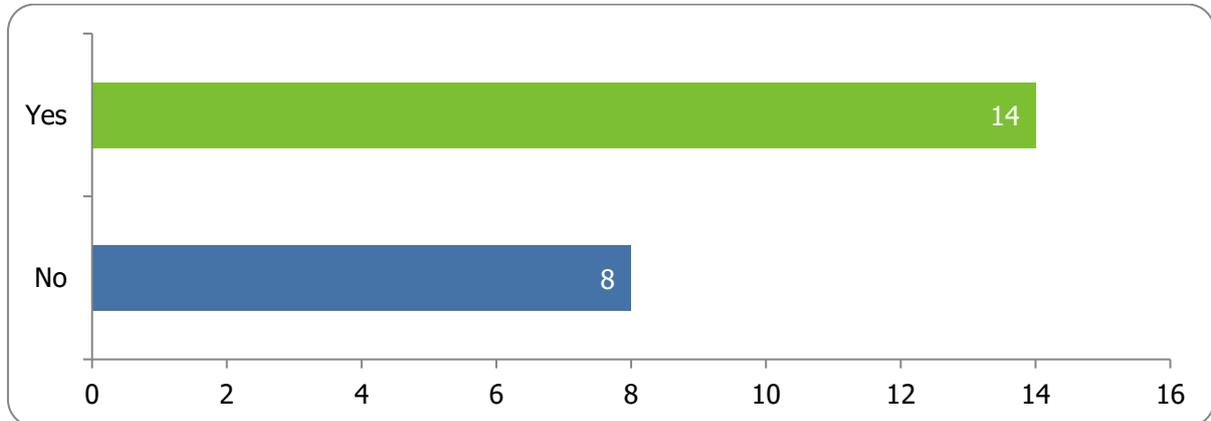
*“In the same way as the TAG Office would undoubtedly have to expand, it may be that our own administrative position, even after systems improvements would have to do the same. This has implications for budgeting and would result in more rate-borne expense. With the added burden on funds at both local and national level, the proposals must show that they offer real value for money beyond the comfort of simple compliance.”*

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## DETAILED RESULTS

### QUESTION 7

Do you agree that the Tynwald Auditor General should have access to a person’s tax and customs information without that person’s consent for the exercise of the TAG’s Value for Money functions?



Please explain why:

YES
<i>Type of respondent: Unknown</i>
If a person is in receipt of public funds, or funds mixed with public monies. The record should be available for this.
*_*_*_*_*_*_*_*_*_*

*Type of respondent: Unknown*

Yes but I would expect this to present data privacy issues

\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*

*Type of respondent: Unknown*

I assume this individual is one performing a service for a public body, and not an otherwise-unaffiliated member of the public.

In which case, yes, no consent should be required to audit that person's finances.

I would be curious to understand the scope of the investigative access - I understand the thinking but am interested to know if details of personal finances unrelating to the service provided are proposed as in scope.

\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*

*Type of respondent: Local Government*

The XXXXXX agree in general with the range of technical recommendations, particularly R7, R28, and R29. These will clearly assist the TAG in the exercise of 'Value for Money' functions.

The XXXXXX request that the following safeguard is appropriately implemented, controlled and managed...

R32 - Prohibit the Tynwald Auditor General or those working for him from disclosing information obtained under their statutory powers other than for the purposes of their functions.

\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*

*Type of respondent: Local Government*

Improved governance of public revenue, ensuring accountability and detection of fraud. This would provide greater transparency and trust of public bodies.

\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*

*Type of respondent: Local Government*

The TAG should be able to access a person's tax and customs information to ascertain if public money is being collected correctly and the funds that are being collected are spent wisely, efficiently, not wasted or misused and there is sound financial management in place.

\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*

*Type of respondent: Local Government*

We agree that, for the purposes of Value for Money assessments, the Tynwald Auditor General may require access to tax and customs information without consent in limited circumstances where this is demonstrably necessary to assess the use of public funds. In most cases, Value for Money assurance should be achieved through examination of information and records held by the public body itself.















Please explain why:

YES

*Type of respondent: Unknown*

Yes, get the funds you should have to have records available.

\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*

*Type of respondent: Unknown*

As above

\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*

*Type of respondent: Unknown*

As above

\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*

*Type of respondent: Local Government*

See explanation in Section 9.

\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*

*Type of respondent: Local Government*

Improved governance of public revenue, ensuring accountability and detection of fraud. This would provide greater transparency and trust of public bodies.

\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*

*Type of respondent: Local Government*

The TAG should have right of access to documents and information from any third party who has performed any function on behalf of a public authority. The TAG should be able to ascertain if public money has been spent wisely, efficiently and effectively. If these goals have not been met then it is up to the the TAG to take corrective action in individual cases and make those accountable accept responsibility, and if necessary obtain compensation or take further steps to prevent further breaches.

\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*

*Type of respondent: Local Government*

We agree that, for the purposes of Value for Money assessments, access to relevant information relating to third parties may be necessary where functions or services are delivered on behalf of a public body, however, Value for Money assessment should primarily be undertaken through examination of information and records held by the public body itself, including contracts, performance information, invoices, and payment records.

Direct access to a third party's own records should be regarded as exceptional, and only used where it is demonstrably necessary to assess value for money, where the information cannot reasonably be obtained from the public body, and where the scale or

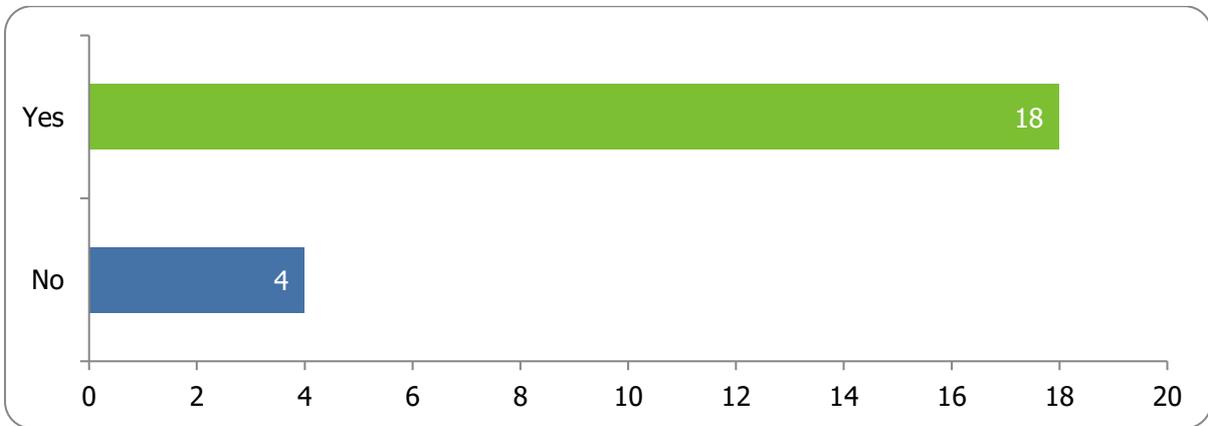


*Type of respondent: Charity*

Please refer to our cover letter. We believe that third parties should cooperate with the Tynwald Auditor General. However, we do not believe that non government entities should be audited by the Tynwald Auditor General. We are already subject to external audit by independent auditors and regulation by the Attorney General, who has powers of investigation.

**QUESTION 11**

Do you agree that a third party who has performed any function on behalf of a public body should be included within the remit of the TAG’s right of access to documents and information in the exercise of the TAG’s investigative functions?



Please explain why:

YES
<i>Type of respondent: Unknown</i>
Stooooop
*_*_*_*_*_*_*_*_*_*
<i>Type of respondent: Unknown</i>
As above
*_*_*_*_*_*_*_*_*_*
<i>Type of respondent: Unknown</i>
As above
*_*_*_*_*_*_*_*_*_*
<i>Type of respondent: Local Government</i>
See explanation in Section 9.



Radio and other entities receiving the majority of their funding from the public purse by way of grant (e.g. Junior Achievement Awards, Arts Council, Culture Vannin).

\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*

*Type of respondent: Statutory Board*

As above (Question 9).

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*Type of respondent: Local Government*

The XXXXXX are concerned that the TAG's office appears to wish to significantly expand its remit (and presumably costs) when the much heralded savings that the office was to deliver do not as yet appear to have materialised. Perhaps when the office can demonstrate the effectiveness of its role in reducing public expenditure it could then look to expand its remit?

\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*\_\*

*Type of respondent: Charity*

Please refer to our cover letter. We believe that third parties should cooperate with the Tynwald Auditor General. However, we do not believe that non government entities should be audited by the Tynwald Auditor General. We are already subject to external audit by independent auditors and regulation by the Attorney General, who has powers of investigation.

## THEME 5: AMENDMENT OF LEGISLATION RELATING TO FINANCIAL STATEMENTS OF PUBLIC SECTOR BODIES

*Note: In this section, "inspection" is the generic term encompassing audit, assurance-review and examination.*

### SUMMARY OF RESPONSES

Recommendations for this theme call for the legislation to be more flexible and consistent in respect of the way public bodies prepare their accounts.

Two thirds of respondents support the removal of detailed financial reporting templates from legislation in favour of more guidance, and do not foresee any challenge in applying consistent accounting policies to bodies of different sizes or functions. Comments highlight the importance of implementing procedures proportionate to scale, complexity, and risk and of supporting the smaller bodies during the transition period.

Feedback on the role and responsibilities of the Responsible Financial Officer as currently defined in the Accounts and Audit Regulations 2018 (the "Regulations") evidenced concerns about potentially changing the legislation in respect of this role.

The TAG further explained the background to his recommendation to reconsider the responsibilities of the Responsible Financial Officer in the context of companies subject to audit under the Audit Act 2006:

*"The key point here is that the responsibilities under the Audit Act 2006 and the Accounts and Audit Regulations 2018 rest on an individual but those under the IoM Companies Acts rest on the Directors collectively."*

Effectively, the Regulations require all bodies subject to public audit to have a Responsible Financial Officer who "*must determine on behalf of said body the accounting records and accounting control systems to be maintained*". This suggests that the Responsible Financial Officer is acting under delegation of the body itself, akin to the way the Chief Financial Officer of a company is acting under delegation of the company itself. It may be that legislative clarity of this relationship could be improved for private entities such as companies or trusts subject to public audit.

Respondents nonetheless widely agreed that the Responsible Financial Officer should recertify accounts before inspection reports are issued.













## THEME 6: AMENDMENT OF LEGISLATION RELATING TO INSPECTION OF FINANCIAL STATEMENTS OF PUBLIC SECTOR BODIES

### SUMMARY OF RESPONSES

Following on from the previous theme, the TAG calls for more consistency between the legislation and the professional standards applicable to the inspection of public accounts.

In line with previous responses, respondents support the principle of giving the TAG the power to issue guidance in relation to the standards inspectors should follow to be in compliance with the regulations.

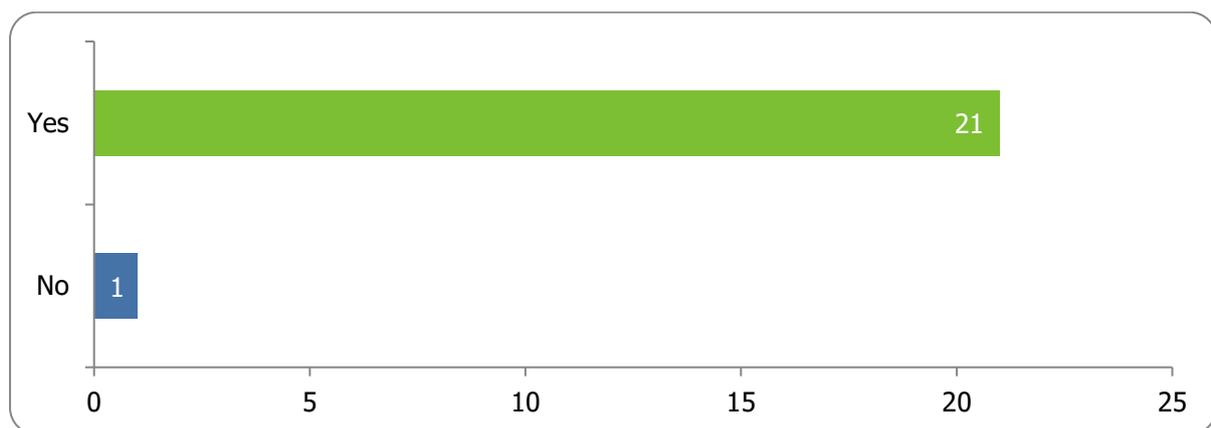
In respect of the appointment of examiners, the majority of respondent prefer that the responsibility to appoint an examiner remains with the body to be examined, with the responsibility to approve examiners to be transferred to the TAG. As one respondent commented, this is *"a balanced approach. Avoids excessive/unnecessary centralisation of power and bureaucracy, yet still gives overall assurance to TAG that appointments are adequately qualified etc."*

The vast majority of respondents did not have any concerns with the proposed amendments to companies legislation either.

### DETAILED RESULTS

#### QUESTION 16

Do you support the principle of giving the TAG the power to issue guidance in relation to the standards inspectors should follow to be in compliance with the regulations?



#### Additional comments made by respondents:

*Type of respondent: Local Government*

Guidance on inspection standards promotes consistency and alignment with professional practice, however, such guidance should remain focused on assurance and inspection methodology and should not extend into operational direction or management instruction.









## THEME 7: AMENDMENT OF ROLES OF TAG & INSPECTORS OF ACCOUNTS OF PUBLIC SECTOR BODIES

### SUMMARY OF RESPONSES

This part of the consultation focused on the post-audit enforcement measures introduced by the Audit Act 2006 with the aim to inform any future Tynwald debate on the matter.

There is no clear consensus on the matter as only 57% of respondents favoured the transfer of these powers to the TAG (associated with a duty on inspectors to report any irregularity to the TAG forthwith), while the remaining 43% favoured these powers to remain with the inspectors (associated with a duty to notify the TAG).

No respondent suggested any alternative, such as removing these powers from the statute book.

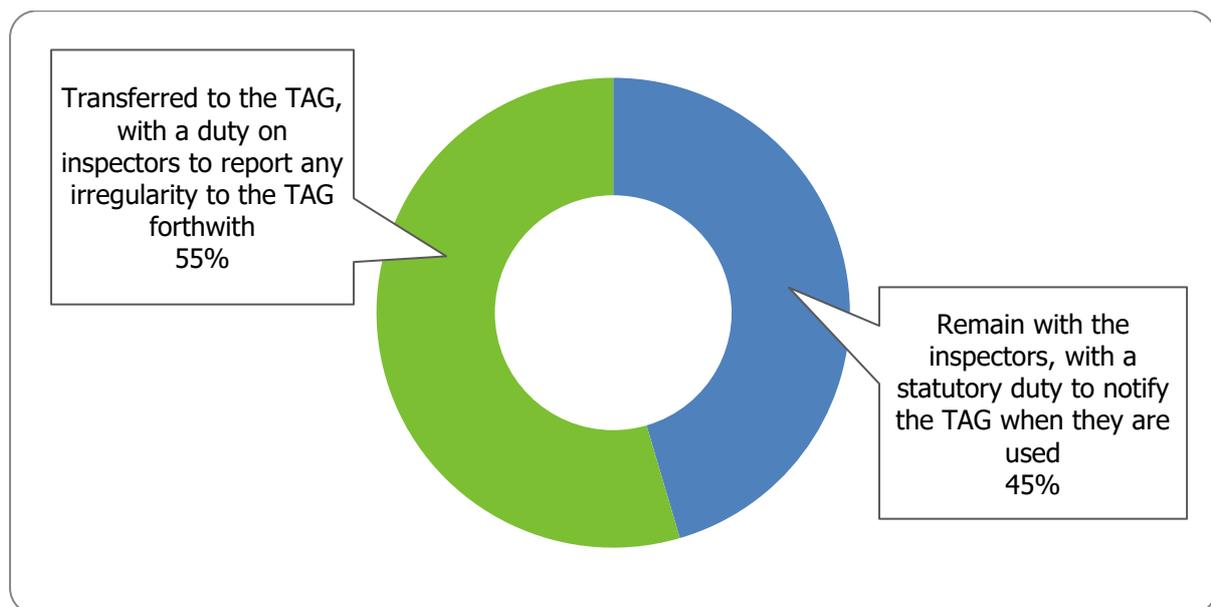
Perhaps the most interesting feedback received on these questions is a warning about the scope of any guidance to be issued in the future:

*"It is particularly important that such guidance does not evolve into indirect executive or operational control."*

### DETAILED RESULTS

#### QUESTION 19

Do you think that the formal powers currently conferred to inspectors should:



Additional comments made by respondents:

*Type of respondent: Local Government*

19. We consider that formal statutory powers should sit with the Tynwald Auditor General, rather than individual inspectors, to ensure consistency, appropriate oversight, and proportionate use of such powers.

Inspectors should focus on inspection, assurance, and reporting, with a clear duty to escalate matters of significance to the TAG. This separation supports effective scrutiny while ensuring that the exercise of formal powers remains clearly within an assurance and accountability framework, and does not extend into operational direction or management of public bodies.

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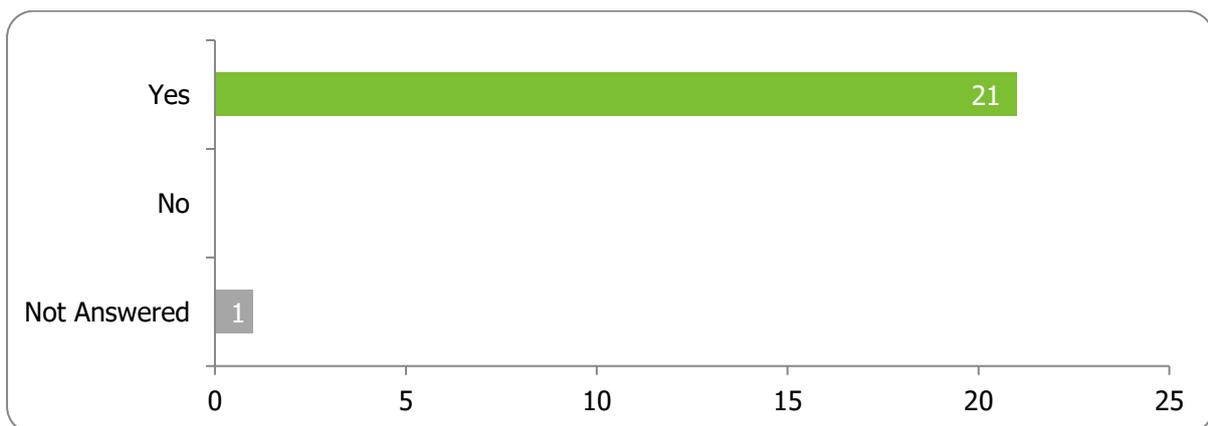
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Q19. Formal statutory powers should sit with the Tynwald Auditor General rather than individual inspectors to ensure consistency, appropriate oversight, and proportionate use of such powers.

Inspectors should focus on inspection, assurance, and reporting, with a clear duty to escalate matters of significance. This separation supports effective scrutiny while ensuring that formal powers remain within an assurance and accountability framework and do not extend into operational direction or management of public bodies or joint boards.

**QUESTION 20**

If the formal powers are transferred to the TAG, do you support the principle of giving the TAG the duty to issue guidance in relation to the matters that inspectors must report?



*The respondent who did not answer this question supported that formal powers remained with inspectors.*

