

## Questions relating to Government processes

### **How often does your department utilise the central procurement system for acquiring goods and services?**

The Comptroller and Auditor General's Office does not utilise the central procurement system for acquiring its goods and services. It does, however, use Government of Jersey systems to place orders with, and make payments to, its suppliers.

### **At what levels in terms of monetary value (e.g., small, medium, large purchases) do you most regularly engage with the central procurement system most frequently?**

Not applicable.

### **What aspects of the central procurement system work well and what challenges or issues does your department face when using the central procurement system?**

Not applicable.

### **How would you describe your department's relationship with suppliers when using the central procurement system and what feedback have you received from suppliers about their experiences with the central procurement system?**

Not applicable.

### **Can you provide details on the number of engagements that have been extended above their original value over the past 5 years?**

No engagements have been extended above their original value over the past 5 years.

### **How do you evaluate the delivery and closure of individual procurements within your department?**

The JAO quality assurance processes are reported in its published Transparency Report. Regular review meetings are undertaken with key suppliers. [www.jerseyauditoffice.je](http://www.jerseyauditoffice.je).

### **Does the current level of autonomy provide work well for your procurement needs?**

Yes – the autonomy of the Comptroller and Auditor General and her Office is set out in the Comptroller and Auditor General (Jersey) Law 2014 and in the Government of Jersey's Public Finances Manual.

### **Do you have any additional suggestions or recommendations in order to further enhance procurement processes?**

On 31st July 2023, the Comptroller and Auditor General (C&AG) published her Mid-Term Reflections. The Mid-Term Reflections highlighted recommended updates to the 2014 Law, which would enhance the Law's adherence to recognised international principles for auditing standards and make the Law fit for the future. The Reflections were structured around six key themes:

- The value of public audit to Jersey
- C&AG powers and duties
- Arrangements to ensure the independence of the C&AG

- Accountability arrangements for the Office of the C&AG
- Oversight of the Office of the C&AG
- Resources of the Office of the C&AG

Included in the Oversight of the Office of the C&AG was a recommendation to agree a Memorandum of Understanding for the provision of financial systems and support by the Government of Jersey to the Office of the C&AG. Currently, the Government of Jersey has no plans to implement this recommendation.

Implementation of the recommendation would, amongst other things, help to clarify service expectations and requirements in relation to the use of the Government's procurement processes.

## Questions relation to non-government processes

**How does the Jersey Audit Office currently ensure that procurement processes align with government regulations and policies, and do you have any processes that sit separately to government regulations and policies?**

There is a separate section within the Government of Jersey's Public Finances Manual setting out the responsibilities of the Comptroller and Auditor General's Office (C&AG's Office). [Public Finances Manual \(gov.je\)](#)

Whilst the Office of the Comptroller and Auditor General recognises the importance of the control and governance arrangements in the Public Finances Manual, due to the unique nature of its work it has developed policies and procedures of its own which may differ from those in the Public Finances Manual.

The Comptroller and Auditor General's section within the Manual lays out where the Comptroller and Auditor General complies with, and differs from, the arrangements set out elsewhere in the Public Finances Manual.

**Can you please clarify what, if any, additional processes that sit outside of Government processes and what they relate to?**

The C&AG's Office has developed its own policies and procedures in the following areas:

### Office policies

- Annual Report and Accounts
- CAG as Accountable Officer
- Expenditure and Procurement
- Government Plan and Budgeting
- Losses and Special Payments

### Team engagement policies

- Code of Conduct
- Equal Opportunities
- Health and Safety
- Information/Data Security
- Travel
- Whistleblowing

### External engagement policies

- Complaints
- Privacy
- Safeguarding
- Website Terms of Use

Policies on data management, information security and business continuity are currently under development.

**What is the decision-making process that you go through in order to decide whether to follow your own procurement processes or the central procurement process?**

As noted above, there is a separate section within the Government of Jersey's Public Finances Manual setting out the responsibilities of the Comptroller and Auditor General's Office (C&AG's Office). [Public Finances Manual \(gov.je\)](#). The relevant section is quoted below:

*Expenditure and procurement*

*Whilst the Comptroller and Auditor General is not bound by the expenditure provisions of the Public Finances Manual, the Comptroller and Auditor General uses States of Jersey expenditure systems and complies with the relevant expenditure controls where appropriate. The Comptroller and Auditor General has established additional expenditure procedures and controls relevant to their office. In accordance with the Comptroller and Auditor General (Board of Governance) (Jersey) Order 2015, the Board of Governance for the Comptroller and Auditor General reviews whether they have used the resources provided to them under Article 9 of the 2014 Law properly, efficiently and effectively.*

The Comptroller and Auditor General has her own Expenditure and Procurement Policy which is followed. This is subject to periodic review by the Board of Governance of the Comptroller and Auditor General.

**What strategies are in place to enhance the transparency of your own procurement processes for suppliers and stakeholders?**

Procurements are made in line with the Jersey Audit Office Expenditure and Procurement policy and are publicised in accordance with that policy.

The Jersey Audit Office Strategy 2024-27 contains our Corporate Social Responsibility Strategy and sets out our commitment to contributing to better community, environment and economic wellbeing outcomes for the Island. Specifically, the Office has committed to reviewing its expenditure to consider using Jersey-based supply chains where appropriate and possible and ensure that it is paying its suppliers promptly. The Office reports progress against this commitment in its published Annual Report and Accounts [www.jerseyauditoffice.je](http://www.jerseyauditoffice.je).

The outcome of our most recent procurement, a tender for the provision of IT Support to the Office, was the award of the contract to an Island based supplier, replacing an off-Island supplier.

**How do you assess the effectiveness of your own procurement processes, and what key performance indicators do you use?**

The Board of Governance, established under the Comptroller and Auditor General (Board of Governance) (Jersey) Order 2015, is responsible for keeping under review whether the resources provided to the C&AG by the States Assembly have been and are being used properly, efficiently and effectively.

Annually, the C&AG publishes a Strategy and Audit Plan containing key performance indicators [www.jerseyauditoffice.je](http://www.jerseyauditoffice.je). Performance against the indicators is reported to the C&AG Board and are published in the Office Annual Report and Accounts.

**What feedback mechanisms do you have in place to gather input from suppliers about your procurement processes, and how do you act on this feedback?**

All suppliers have regular contact with the Jersey Audit Office Finance Officer. Regular liaison meetings are held by the C&AG and/or Deputy C&AG with all major suppliers.

**How do you ensure that your procurement requirements are clear and well-communicated to all potential suppliers?**

Invitations to tender are actively published and advertised and available to all suppliers for all major procurements. For example, our recent IT Support tender was advertised on the Jersey Audit Office website, on the Digital Jersey website and on social media. We also sought independent advice from an IT specialist on the content of the procurement documentation.

**What measures do you have in place to ensure the sustainability and social responsibility of your procurement decisions?**

Progress against our CSR activities is reported in our published Annual Report and Accounts [www.jerseyauditoffice.je](http://www.jerseyauditoffice.je).

**How do you handle disputes or grievances from suppliers regarding procurement decisions from your own processes, and what is your process for resolution?**

No disputes or grievances have been received to date. Any disputes or grievances follow the JAO Complaints policy and procedure.

**What are the barriers to engagement that suppliers face in your procurement processes, and how can you work to eliminate these barriers?**

During the recent procurement for IT Support, we received informal feedback that suppliers were less likely to respond if the procurement was advertised solely via the Channel Island procurement portal. The feedback suggested that suppliers find the portal cumbersome to use.

**How do you ensure that procurement opportunities are widely communicated and accessible to all potential suppliers?**

All major procurements are publicly advertised on appropriate media channels, for example the most recent IT procurement was advertised on the Jersey Audit Office website, on the Digital Jersey website and on social media.