

# Anti-Corruption Arrangements

## Project Specification

### Background

In common with other governments, the Government of Jersey faces increasingly complex risks and threats from corruption. Instances of corruption create losses to the taxpayer, reputational risk to the organisation and undermine trust in government.

The Government's response to the risk of corruption should be dynamic, recognising the evolving nature of the risks and new challenges arising.

An effective response to corruption takes time to develop and mature. It requires ongoing investment in order to demonstrate flexibility against the scale of risk and threat that the government faces.

### The Functions of the Comptroller and Auditor General (C&AG)

Article 11 of the Comptroller and Auditor General (Jersey) Law 2014 requires the C&AG to:

- provide the States with independent assurance that the public finances of Jersey are being regulated, controlled, supervised and accounted for in accordance with the Public Finances (Jersey) Law 2019;
- consider and report to the States on:
  - the effectiveness of internal controls of the States, States funded bodies and funds;
  - the economy, efficiency and effectiveness in the way the States, States funded bodies and funds use their resources; and
  - the general corporate governance arrangements of the States, States funded bodies and funds; and
- make recommendations to bring about improvement where improvement is needed.

### Objectives

The review will evaluate:

- how leadership within the Government of Jersey promotes an effective culture by determining resistance to corruption and establishing a robust control environment;

- the effectiveness of design and operation of arrangements for assessing the risk of corruption throughout the Government;
- the effectiveness of design and operation of policies and procedures to control and monitor the risk of corruption; and
- the effectiveness of design and operation of arrangements for reporting instances of corruption.

The work to be undertaken as part of the review will include detailed testing of the operation of arrangements in practice with a focus on specific areas of risk in respect of corruption. These risk areas on which testing will be targeted will include:

- procurement; and
- receipt of gifts and hospitality.

### **Scope**

The review will extend to activities across the States of Jersey including all Ministerial departments and non-Ministerial departments. The review will not extend to States' owned entities or arms length organisations. The review will not consider cyber security risks.

The objectives and/or scope of the review may be amended in the course of the review in the light of emerging findings or other matters arising.

### **Approach**

The review will commence with an initial documentation request. The documentation received will be reviewed and analysed. The documentation review will be followed up by interviews with key officers in the Government of Jersey and detailed testing of selected risk areas.

The detailed work will be undertaken by an affiliate engaged by the C&AG.

Fieldwork is planned to commence in April 2020.