

Government response to the Covid-19 pandemic

Project Specification

Background

The rapidly evolving nature of the Covid-19 pandemic has called for an extraordinary response from Government as it has sought to save lives and protect health and livelihoods in Jersey.

The principles of good governance, transparency, value for money, effective internal control and accountability for the use of public funds however remain during a time of emergency. Whilst public financial management systems need to be responsive and flexible, it is essential that they continue to ensure value for money and minimise the risk of fraud and corruption.

I have been mindful of the pressures Covid-19 is placing on Government and have been considering carefully the impact on the content and timing of my work. My intention is to ensure I do not compromise the emergency response while providing the States Assembly and the public with timely reporting to support accountability and learning.

In light of the wide range of activities that form the Government's response to Covid-19, I intend to carry out a substantial programme of work. This project specification summarises all elements of my intended work programme in one document.

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 work programme, which may be undertaken in a series of reviews will evaluate:

- the effectiveness of governance and decision making processes, including:
 - the implementation of emergency plans
 - the respective roles of different individuals and groups, including the Council of Ministers, the Emergencies Council, the Competent Authorities Group as well as officer led groups (such as the strategic co-ordinating group and the tactical co-ordinating group)
 - the consideration given to intelligence and advice received from experts
 - the consideration given to financial and legal consequences as decisions have been made
 - the assessment and management of risk, including the impact of decisions on the delivery of other priorities
 - the documentation of decisions made including the reasons for the decisions and the assessment of alternatives considered; and
 - compliance with delegated authorities and systems of internal controls.

- the effectiveness of internal and external communications processes, including:
 - the collection and validation of data and information underpinning communications
 - the determination of information to be communicated
 - the communication of decisions made; and
 - the control and consistency of communications.

- procurement processes and supply chain management in respect of the supply of essential equipment and resources including:
 - hospital equipment
 - the Nightingale hospital
 - personal protective equipment (PPE)
 - the mobilisation of additional staff
 - the direct employment of General Practitioners; and
 - testing kits.

- the management of the healthcare response, including:
 - healthcare referral systems
 - deployment of and support for frontline workers
 - co-ordination with organisations and individuals such as care homes and the voluntary sector
 - the management of impact on the treatment of other conditions; and
 - the management of public health risks.

- the effectiveness of overall risk management, including:
 - the assessment of risk
 - the determination of mitigating actions
 - the management and monitoring of responses
 - the effectiveness of the response to increased risks of fraud, including:
 - cyber fraud
 - supplier fraud
 - risk of duplicate invoices and payments
 - risk of theft of essential equipment; and
 - the management of risks to normal service delivery.

- the robustness of the processes for the design and implementation of internal controls in respect of the new schemes to support businesses and individuals, including:
 - the payroll co-funding schemes
 - the Covid-19 Related Emergency Support Scheme (CRESS)
 - the Bailiff's fund
 - the business interruption loan scheme
 - the disruption guarantee scheme
 - schemes relating to the deferral of taxation
 - construction industry schemes; and
 - volunteer schemes.

The review will include consideration of implementation, timeliness and the extent to which packages are reaching the target groups. It will also consider the effect of packages in terms of stimulating the economy, protecting vulnerable groups and ensuring equality and inclusion.

- the overall management of public finances during the period, including:
 - financial forecasting
 - procedures to record and monitor Covid-19 related expenditure
 - cash and liquidity management; and
 - 2020 budget reprioritisation.



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 arm's length organisations.

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

Approach

The review will be undertaken in distinct multiple phases with individual reports produced on each phase. A summary report containing the overall findings from the review phases may also be produced.

Each phase 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 States of Jersey and detailed testing of selected risk areas.

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

Fieldwork is planned to commence in July 2020 following an initial data collection exercise during June 2020.