



Value For Money Consultation

The Audit Service conducts **Value For Money** audits for the Legislative Council. These look at whether Government's resources have been used with proper regard to economy, efficiency and effectiveness. Each year the Audit Service decides what audits it thinks are 'necessary or appropriate.' During the year the Public Accounts Committee, can request the Audit Service to conduct 'specific enquiries into any element' of Government expenditure.

In 2008/09 we plan to look at the following four areas of expenditure:	07/08 budget
Shipping	£2.9 million
Electricity Authority	£2.3 million
Including Distribution and Interim Wind Generation Development Fund Projects	
Bulk Fuel Installation (2005/06 actual expenditure)	£2.1 million
Community Care Centre	£1.1 million
Including the Development Fund projects for Community Care and the Additional Wing	

We have two people working mainly on Value for Money Audits with some help from Assistant Auditors. Of the time we spend on Value for Money Audit work, we plan to spend two thirds on these four big audits, and the rest looking at areas where the Public Accounts Committee have concerns during the course of the year.

Please tell us:

Have we got the balance right between audits planned in advance and responding to requests from Public Accounts Committee? If not, what should we be spending more time on?

Are our choices for planned audits right?

The aim with our big, planned audits is to look at the majority of government expenditure over a four year period. Here's a plan for how we might do that. We'll look at it again in a year's time before we actually decide what we'll do, but this should give you an idea of some of the big areas of public expenditure that we could look at – they all have budgets over £350,000. If we get through our plan for 08/09 early, or if we end up postponing a piece of work, then we'll start working on the plan for 2009/10.

2009/10	2010/11	2011/12
Employment & Social Security (General & Administration) Including Pensions and Gratuities	Education Primary and Secondary Schools	Human Resources Technical Co-Operation Including Short Term Technical Co-Operation Project
Medical Services & General Hospital	Public Works – Roads	Finance Miscellaneous
Water Authority Including Water Development Phase II Development Fund Project	Police	Public Works – Transport Trading
Office of Chief Secretary (General & Administration)	Property Management	Agriculture

The Wharf Improvement Project is massive but not on our list. This is because we think the evaluations of the project done for the European Union will provide enough assurance on Value for Money.

Please give us your views by **04 February 2008**, by contacting either:

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