External Audit of the Office of the Comptroller and Auditor General: Invitation to Tender

Contents

Confidentiality and Privacy : The Chair of the Public Accounts Committee ('Chair of PAC') processes and holds your information in accordance with the Data Protection (Jersey) Law 2018 so that she can deliver her statutory obligations. The Chair of PAC endeavours to keep your information accurate and up-to-date and not to keep it for longer than is necessary. You can ask the Chair of PAC to stop processing, correct or amend your information at any time. You can also request that the processing of your personal data is restricted, withdraw your consent to the processing of your information or ask for a copy of the information the Chair of PAC holds about you.

Section 1: Introduction and Background

The Office of the Comptroller and Auditor General

1. The functions of the Comptroller and Auditor General ('C&AG') derive from the Comptroller and Auditor General (Jersey) Law 2014 ('the 2014 Law'). The C&AG discharges these functions via the Jersey Audit Office.

2. The C&AG is responsible for:

   - appointing auditors to audit the financial statements of the States and certain other entities. In the case of the States, the C&AG has a duty to ensure that the audit is completed within five months of the end of the financial year; and
   - reporting to the States Assembly on corporate governance, internal control and value for money. The C&AG discharges this responsibility by preparing and issuing a series of public reports each year on a variety of topics.

3. The C&AG is a non-ministerial States body within the meaning of Article 1 of the Public Finances (Jersey) Law 2019. The costs of the Office are met from the States of Jersey's Consolidated Fund. By virtue of Article 9 of the 2014 Law, the States are obliged to provide the C&AG with sufficient resources to carry out their functions.

4. The 2014 Law and the Comptroller and Auditor General (Board of Governance) (Jersey) Order 2015 ('the 2015 Order') establish the accountability arrangements for the Office of the C&AG:

   - the C&AG must prepare an annual report for submission to the Chief Minister and the States Assembly (Article 19(1), 2014 Law);
   - the C&AG must prepare annual accounts for submission to the States Assembly (Article 19(3), 2014 Law);
   - the accounts must be audited by auditors appointed by the Chair of the Public Accounts Committee ('Chair of PAC') (Article 19(2), 2014 Law);

- a Board of Governance, comprising the C&AG and up to four other members appointed by the States Assembly, is responsible for keeping under review whether the C&AG is using the resources allocated to them properly, efficiently and effectively (Articles 2 and 5(1), 2015 Order);
- the Board of Governance has a duty to report any concerns it has about the C&AG's use of resources or governance arrangements to the Chief Minister and Chair of PAC (Article 5(2), 2015 Order);
- the Board of Governance, if asked by the Chair of PAC, has a duty to advise the Chair of PAC on the appointment of auditors of the accounts of the Office of the C&AG (Article 5(3), 2015 Order);
- the Board of Governance has a duty to review and may comment on any estimate provided by the C&AG to the Chair of PAC for inclusion in the Government Plan (Articles 5(4) and 5(5), 2015 Order);
- the Board of Governance has a duty to review the audited accounts of the Office of the C&AG and may comment on them (Article 5(6), 2015 Order);
- the Board of Governance may prepare an assurance report on the expenses of the C&AG (Article 5(7), 2015 Order).

5. Further information about the Office of the C&AG is contained in Appendix 1.

Project Background

6. The current contract for the audit of the accounts of the Office of the C&AG, awarded following competitive tender in 2021, comes to an end at the conclusion of the audit for the year ending 31 December 2025.

Key drivers

7. The key drivers for issuing this Tender are:

   - the statutory duty of the Chair of PAC to appoint auditors of the accounts of the Office of the C&AG; and

- the need to secure delivery of a high quality audit of the accounts of the C&AG.
- The current auditor, Grant Thornton Channel Islands, has determined that the recent confirmed appointment of a current partner of a network firm (Grant Thornton UK) as the C&AG from 1 January 2027 creates a significant independence threat (self interest, familiarity and advocacy) for Grant Thornton Channel Islands as the auditor of the C&AG's own financial statements. A new audit firm needs to be appointed for the audit of the year ending 31 December 2026 and beyond.

Section 2: Specification and scope of work

Appointment period

8. The appointment covers the audit of the accounts of the Office of the C&AG for the year ending 31 December 2026 to 31 December 2030 with an option to extend the Contract to the audit of the financial statements of the Office of the C&AG for the year ending 31 December 2031.

Description of goods / services / works required

9. The services required are an annual audit of the financial statements of the Office of the C&AG undertaken in accordance with auditing and ethical standards issued by the UK Financial Reporting Council (FRC).

10. The C&AG plans to submit draft financial statements for audit by 28 February following the year to which they relate. Tenders should be prepared on the basis that the audit will be completed by 30 April following the year to which they relate.

11. The Successful Tenderer is required, for each year of the audit engagement, to submit in writing:

    - an audit plan; and
    - a report to Those Charged With Governance prior to completion of the audit.

Contract Management

12. The C&AG shall monitor performance of the Successful Tenderer during the financial year. If there are areas of significant concern, the Chair of PAC, the Board of Governance and/or the C&AG shall raise those with the Successful Tenderer promptly.

13. The C&AG shall feedback annually on the performance of the Successful Tenderer.

Payment Schedule

14. Invoices for should be submitted as follows:

Milestone	Payable
Issuing finalised audit plan	20% of total annual fee
Issuing Independent Auditor's Report	80% of total annual fee

Terms and Conditions

15. Tenderers should submit copies of their proposed contractual terms, including their standard engagement letter and terms and conditions.

SAP Ariba

16. The Government of Jersey has implemented a web-based Procure to Pay system called 'SAP Ariba' to improve the way the States transact with suppliers. The system includes a supplier portal which allows suppliers to easily view purchase orders, acknowledge orders and submit invoices.

17. It is mandatory for suppliers to transact through SAP Ariba if required. The Successful Tenderer shall agree if required to register on SAP Ariba.

18. Further details on SAP Ariba are available at Onboarding, orders and payment.

Section 3: Pricing schedule

Tender pricing format

19. Tenderers should submit:

- prices for the work to be undertaken in the format specified in Appendix 3; and
- daily rates by grade for pricing variations to work in the format specified in Appendix 4.

20. All prices should be quoted inclusive of expenses.

21. Either the successful tenderer or the C&AG may propose a variation if the assumptions do not remain valid and such variation, if agreed, shall be priced in accordance with Appendix 4. The relevant assumptions are that:

- the basis of financial reporting remains as stated in this Invitation to Tender;
- there is no significant change to the applicable financial reporting regime;
- there is no significant change to the timing of preparation of the draft financial statements and/or completion of the audit from that specified in this ITT and the Contract;
- there are no significant changes to applicable auditing and ethical standards;
- there are no significant changes to the scale or nature of the activities of the Office of the C&AG; and
- there are no significant changes to the financial systems or relevant service organisations used by the Office of the C&AG.

22. The prices specified in Appendices 3 and 4 shall be uplifted for the audit of financial statements for the year ending 31 December 2027 and subsequent years by the increase in Jersey RPI(Y) from 30 September 2026 to the 30 September in the year to which the audit relates.

Acceptance period

23. Your Tender shall remain open for acceptance for ninety (90) days from the Tender return date.

Currency

24. All prices are to be quoted in pounds sterling (GBP).

Value Added Tax (VAT)

25. As Jersey is not subject to VAT, Tenderers should exclude VAT from any Tender prices and rates submitted.

Section 4: Tender timetable

26. In the circumstances of the Tender, the Chair of the PAC is running the Tender to an accelerated timetable:

Activity	**Date**
Issue Advert and ITT	By 31 July 2026
Submission of tender queries	By 12:00 on 7 September 2026
Issue composite response to tender queries	11 September 2026
Tender close	12:00 on 17 September 2026
Tender evaluation and clarification	18-25 September 2026
Tenderer presentations / interviews	7 October 2026
Tender negotiations (if any)	23 October 2026
Preferred supplier notified	By 30 October 2026
Tender feedback session on request	xx October 2026
Contract start date	From the date of contract signature.
Contract end date	Completion of work in connection with the audit of financial statements for the year ending 31 December 2030 (or 31 December 2031 if the Chair of PAC exercises the option to extend the Contract)

Section 5: Evaluation criteria

Selection basis

27. All Tenders submitted will be reviewed in accordance with pre-determined Contract award criteria. The Chair of the PAC will not be bound to accept the lowest bid submitted but will awarded the Contract on the basis of the industry standard ‘Most Economically Advantageous Tender’ (MEAT). The Chair of PAC does not bind herself to accept any Tender.

The criteria

28. The criteria against which Tenders shall be evaluated are:

- **Pass/Fail criteria**

  28.1..1 Financial capacity including appropriate insurance cover

  28.1..2 Unresolved declarations of criminal offence or professional misconduct

  28.1..3 Unresolved conflicts of interest

  28.1..4 Impact of any unresolved queries in the proposed contractual terms, standard letter of engagement and terms and conditions proposed by the Tenderer which are not acceptable to the Chair of the PAC.

- **Operational capacity (30%)**
  - Financial capacity including insurance
  - Threats to independence and safeguards
  - Process for securing audit quality
  - Flexibility of resources to meet timetable
- **Quality and experience (40%)**
  - Quality of bidding organisation
  - Quality of key personnel for engagement

    - Experience of similar outputs
    - References
- **Price (30%)**

29. Following evaluation of Tender submissions, Tenderers may be selected to attend presentations/ interviews. The final evaluation of Tender submissions shall take into account both the Tender submissions and any presentations/ interviews.

Feedback

30. Feedback will be provided for unsuccessful tenderers once the process has been completed and Contracts exchanged. Tender prices submitted will not be provided as a comparison.

Section 6: Instructions for submitting a response

Tender return date

31. Tenders should be submitted to the States Greffe no later than **12:00 on 17 September 2026** by emailing statesgreffe@gov.je.

Documented to be submitted

32. The following documents must be submitted **as separate documents**:

- signed Tender Declaration in the form detailed in Section 7 below;
- the questionnaire contained in Appendix 3;
- pricing schedules in the format specified in Appendices 3 and 4; and
- a proposal addressing the criteria 'Operational Capacity' and 'Quality and Experience' set out in paragraph 28 above.

Acknowledgement of receipt of Invitation to Tender

33. Tenderers should check that all the documents listed in the index have been received and are complete in all respects.

34. **If you decide to decline this Invitation to Tender, please respond via email to statesgreffe@gov.je.**

Tender queries

35. If Tenderers have queries regarding the Invitation to Tender, they are to be submitted by e-mail to statesgreffe@gov.je, no later than **12:00 on 7 September 2026**.

36. If a query is felt to be of general interest to other Tenderers, an answer shall at the discretion of the Chair of PAC, be made available to all Tenderers.

Completion of tenders

37. Tenders must be submitted in accordance with these instructions and the other documents in the Invitation to Tender, together with all other information required to sufficiently describe the Tender fully, no later than **12:00 on 17 September 2026**.
38. Completed Tenders shall be submitted via email to statesgreffe@gov.je.
39. The Chair of PAC may reject Tenders not submitted in accordance with these instructions.

Language

40. All Tenders should be in the English language.

Amended or qualified tenders

41. No alterations or qualifications to any of the Invitation to Tender documents shall be made except as detailed in this Invitation to Tender or with the prior written agreement of the Chair of PAC.

Tender Bulletins

42. The Chair of PAC reserves the right to issue Tender Bulletins detailing changes to the Invitation to Tender at any time after the issue and up to **9 September 2026.** These changes should be taken into account by tenderers when preparing their submissions.

Tenderers' Expenses

43. Tenderers shall bear all their own costs and expenses incurred in the preparation and submission of a Tender.

Obligations of the agreement

44. Tenderers must ensure that they are fully familiar with the nature and extent of the obligations of the Contract and be aware that the Contract will be strictly

supervised and the standard of the performance enforced. The Tenderer will be deemed to have read, examined and accepted the Contract and the terms and conditions contained therein to the submission of the Tender. It is the responsibility of the Tenderer to obtain for itself at its own expense all information necessary for the preparation of its Tender.

Sufficiency and accuracy of the Tender

45. Tenderers are cautioned to check the accuracy of their Tender prior to submission. A Tender containing any clerical errors may, at the sole discretion of the Chair of PAC, be referred back to the tenderer for correction.

46. Tenderers should familiarise themselves with all laws, regulations and other factors that may affect the Tender.

Late receipt of Tender

47. Tenders received after the date for receipt of Tenders set out in the Invitation to Tender, or not strictly in accordance with these Instructions may, at the sole discretion of the Chair of PAC, be disregarded.

Confidentiality

48. Tenderers shall treat the Invitation to Tender documents as confidential and restrict their circulation and distribution to a 'need to know' basis. Tenderers shall **not** disclose their Tender in whole or in part to any third party prior to either the award of Contract by the Chair of PAC, or receipt of notification that the Tender has not been accepted.

Contract award

49. The Chair of PAC reserves the right to discuss confidentially any aspects of your Tender with you prior to any award of Contract.

Section 7: Tender Declaration

50. Tenderers shall submit a Tender Declaration in the following terms:

We accept the provisions of the Invitation to Tender and offer to provide services in accordance with the prices, terms and conditions stated herein.

We understand that the Chair of PAC will disregard any oral agreement or arrangement made by us. We have been cautious to check our Tender before submission, as amendments to or withdrawals of Tender submitted, if received by the Chair of PAC after the time specified for receipt of Tender, may not be considered.

We undertake, and it shall be a condition of any Contract, that the following is a 'bona-fide' Tender, intended to be competitive and that we have not fixed or adjusted the amount of the Tender by or under or in accordance with any other person. We also certify that we have not done and we undertake that we will not do any of the following:

- *communicate to any person other than the person calling for these Tenders the rates or approximate rates in the proposed Tender;*
- *enter into an agreement or arrangement with any other person that the other person shall refrain from tendering or as to the amount of any Tender to be submitted; and*
- *offer to pay or give or to receive, or agree to pay or give or receive, any sum of money or consideration directly or indirectly to or from any person for doing or having done or causing or having caused to be done in relation to this or any other Tender or proposed Tender for the said goods or services any act or thing of the sort described above. In this context "person" includes any person and any body or association, corporation or incorporate and "any agreement or arrangement" includes any such transaction formal or informal whether legally binding or not.*

We understand that no variations in, or acceptance of any Invitation to Tender, or Tender shall be binding unless agreed in writing.

This Tender shall remain open for acceptance for a period of ninety (90) days from the final date for the submission of Tenders.

We also confirm that we have not allowed any amount in our Tender for Value Added Tax.

Unless and until a formal agreement is executed this Tender, together with your written acceptance thereof, shall constitute a binding agreement between us.

We undertake that any of our employees, agents or servants providing the services under this Contract, where so required by the Chair of PAC, will enter into and abide by a Confidentiality Agreement to be in a form acceptable to the Chair of PAC.

We understand and it is agreed that the Chair of PAC shall retain the right to reject any and all Tenders, in whole or in part and it is furthermore agreed that the Chair of PAC shall be under no obligation to select the lowest or any other Tender.

We understand that the Chair of PAC reserves the right to alter or cancel any requirement stated in the Contract at any time during the period of the Contract.

We have taken all necessary steps to inform ourselves regarding this requirement and we understand and agree that the Chair of PAC shall not be liable for any inaccuracy or insufficiency in the information available to us in connection with this Tender.

Dated: --

Signed: --

Name (Capitals): --

Title: --

On behalf of: --

Address: --

Appendix 1: The Office of the C&AG

Functions

The powers and duties of the C&AG derive from the [Comptroller and Auditor General (Jersey) Law 2014].

The functions of the C&AG and how they have been discharged through the Jersey Audit Office are summarised in their Annual Report and Accounts.

Individual reports of the C&AG are available on the Jersey Audit Office website (http://www.jerseyauditoffice.je).

Article 18 of the Law requires the C&AG to prepare and publish a statement of the manner in which they intend to discharge their functions. The C&AG has issued a Code of Audit Practice in discharge of her responsibilities under Article 18.

Governance

The Comptroller and Auditor General (Board of Governance) (Jersey) Order 2015 establishes a Board of Governance for the Office of the C&AG to oversee the use of resources by and governance arrangements of the Office of the C&AG.

Further details of the Board, including minutes of its meetings are available on the Jersey Audit Office website (http://www.jerseyauditoffice.je).

Annual reporting framework

The C&AG has elected to prepare financial statements in accordance with International Public Sector Accounting Standards.

The C&AG has a statutory duty to prepare an Annual Report and publishes this with the financial statements.

Financial management

The Office of the C&AG uses the financial systems of the States of Jersey. The relevant systems are:

- SAP Ariba;

- Connect Finance.

A part-qualified accountant who works as a contractor for the C&AG:

- maintains a spreadsheet record of all transactions of the Office;
- retains copies of supporting documentation for all transactions;
- reconciles the spreadsheet record to the General Ledger;
- prepares the financial statements of the Office of the C&AG and the associated working papers.

All the financial records maintained by the Office shall be made available in electronic format to the Successful Tenderer.

Audit fee

The audit fee for the year ended 31 December 2025 was £8,500.

Appendix 2: Questionnaire for completion by tenderers

No.	Question	Answer	Document(s) to be included
1.	**Firm Information**		
1.1.	Firm trading name		
1.2.	Correspondence address (including postcode)		
1.3.	Registered office address (if different to 1.2)		
1.4.	Name(s) of key contact(s) proposed for the Contract		
1.5.	Contact telephone number(s)		
1.6.	Contact email address(es)		
1.7.	Date established		

No.	Question	Answer				Document(s) to be included
1.8.	Firm website address					
1.9.	Type of organisation (e.g. Partnership, LLP)					
2.	**Firm Profile, Accreditation and Insurance**					
2.1.	Please supply details of your firm’s current insurance arrangements	Description	Value (£)	Start Date	Expiry Date	
		Employer’s Indemnity				
		Public Liability				
		Professional Indemnity				
2.2.	Please supply supporting evidence of professional indemnity insurance cover	<Attach document(s)>				x
2.3.	Please provide name(s) of professional					

No.	Question	Answer	Document(s) to be included
	body/bodies by which your firm is regulated		
3.	**Declarations and Conflicts of Interest**		
3.1.	Have any of your Partners, Directors or other senior staff of your firm ever been found guilty of any criminal offence relating to the conduct of your organisation, or of any professional misconduct, or are there any cases currently outstanding?	<Yes / No delete as appropriate> <If yes please provide details>	
3.2.	Has any Partner of your firm or equivalent been subject to bankruptcy, insolvency or receivership proceedings?	<Yes / No delete as appropriate> <If yes please provide details>	
3.3.	Does any Partner of your firm or equivalent have links to firms that	<Yes / No delete as appropriate> <If yes please provide details>	

No.	Question	Answer				Document(s) to be included
	may also be submitting a response to this ITT?					
3.4.	Can your organisation confirm that it is working in accordance with Control of Housing and Work (Jersey) Law 2012 if applicable?	<Yes / No delete as appropriate. If yes please supply registration number> <Non Jersey suppliers will need to familiarise themselves with the requirements and apply for a licence if appropriate>				
4.	**Financial Status and Legitimacy**					
4.1.	Please complete the table detailing the most recent 3 years of trading	Year	Period (MM-YY)		Turnover (£)	
			From	To		
		1				
		2				
		3				
4.2.	A copy of firm records for the last complete financial year may be requested. Can this information be supplied if requested?	<Yes / No> delete as appropriate				

No.	Question	Answer	Document(s) to be included
4.3.	Please confirm that your organisation's tax payments are up to date (evidence in the form of tax certificate to authenticate may be requested)	<Jersey registered firms only>	
4.4.	Please confirm that your organisation's Social Security payments are up to date (evidence in the form of a certificate to authenticate may be requested)	<Jersey registered firms only>	
5.	**Health and Safety**		
5.1.	Has your organisation ever been prosecuted under the Health and Safety at Work (Jersey) Law 1989 / Health and Safety at Work Act 1974 or been	<Yes / No delete as appropriate> <If yes please provide details and details of corrective action>	

No.	Question	Answer	Document(s) to be included
	served with an Improvement or Prohibition Notice? If so, please provide details of the corrective action taken.		
6.	**References**		
6.1	Please provide names and contact details of two organisations to which your firm has provided similar audit services in the last two years and a description of the services provided.		
7.	**Audit Regulation**		
7.1	Has your firm or any partner or director in it been the subject of any sanction or disciplinary action by a regulatory or professional body in the last five years. If		

No.	Question	Answer	Document(s) to be included
	so, please provide details.		

Appendix 3: Pricing schedule (excluding the uplift to reflect of inflation provided for in the ITT)

Component	Year ending 31 December 2026	Year ending 31 December 2027	Year ending 31 December 2028	Year ending 31 December 2029	Year ending 31 December 2030	Year ending 31 December 2031 (if the Chair of PAC exercises option to extend)
	£	**£**	**£**	**£**	**£**	**£**
Audit of the financial statements of the Office of the C&AG						

Appendix 4: Daily rates for variations to prices contained in Appendix 3 (excluding the uplift to reflect of inflation provided for in the ITT)

Role	Description	Daily rate (£)
Partner/Director	Person serving as 'Engagement Partner', Engagement Quality Control Reviewer or of equivalent seniority	
Senior Manager/Manager	Next in line of command for the engagement or equivalent	
Other qualified staff	Other staff holding full professional membership of a CCAB body or equivalent	
Other professional staff	Trainees, accounting technicians and other professional staff	