

Efficiency savings: a Good Practice Guide

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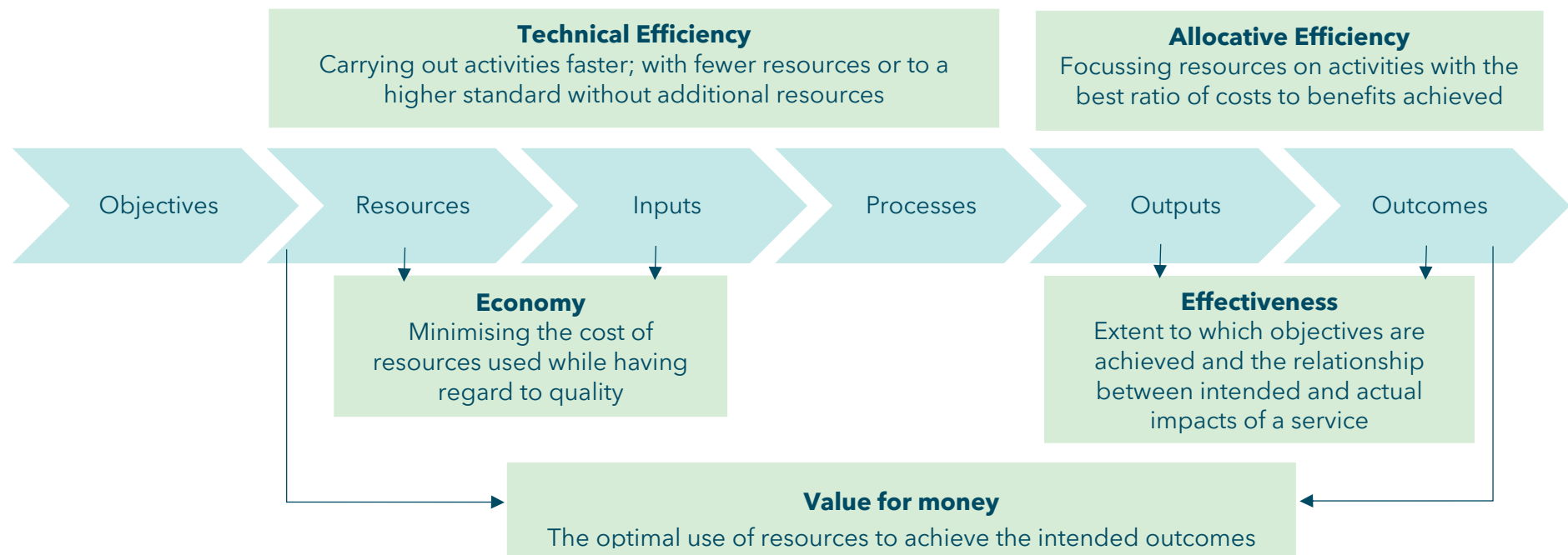
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Introduction

Efficiency is one of three criteria used to assess value for money, alongside economy and effectiveness. Exhibit 1 shows the relationship between efficiency (the focus of this Guide) and the other drivers (economy and effectiveness) of value for money.

Exhibit 1: The relationship between efficiency and other aspects of value for money



Source: UK National Audit Office

Efficiencies are secured through smart use of public money, in one of two ways:

- less is spent to achieve the same or greater outputs and outcomes; or
- the same (or sometimes more) is spent but correspondingly greater outputs and outcomes are realised.

It does not include decisions to reduce costs with the intention to achieve less – these are non-efficiency savings.

This Good Practice Guide is written to be relevant at all levels of public sector planning and delivery. It aims to provide insights and practical approaches to maximise success in identifying and implementing efficiency savings.

The Guide is structured into three key areas as shown in Exhibit 2.

Exhibit 2: Structure of this Guide



Identifying efficiencies



Planning to achieve efficiencies



Embedding efficiency gains

Identifying efficiencies



Efficiency savings in the context of public services

Efficient use of public funds is key to good governance. Smart spending and resource allocation can lead to better services without increasing costs.

For governments, the term 'efficiency' applies to the process of turning public money into positive outcomes for individuals, groups and societies. It goes beyond 'back-office' savings and means thinking about how the government funds, designs and delivers its functions and its frontline services.

Simply spending less without reference to the service quality and outcomes for Islanders does not fall within this definition of efficiency savings. Neither is efficiency improved by changing the way services are funded, for example by increasing 'user pays' charges.

My 2023 report *Efficiency Savings* included a recommendation that the States should:

Distinguish between income generating measures as a means of mitigating cost and efficiency measures as a means for either reducing costs or improving service quality, or both, when setting out public targets and measuring and reporting performance publicly.

Assessing public sector efficiencies by linking spending to productivity is challenging: in the private sector, the output of services can be valued using prices, but the 'free-at-the-point-of-use' or subsidised nature of public services make an equivalent method for valuing output difficult to undertake.

Efficiency of 'back office' functions (for example Human Resources, finance) and transactional services (for example tax collection, benefits payment) is more easily measurable. However, the greatest public sector spend is on frontline services where measurement can be more difficult.

Identifying efficiency opportunities

Efficiency savings opportunities for a service or function can be identified at every stage of its lifecycle: in setting strategic direction and policy; in planning and design; when the service or function is piloted or launched; in post-implementation review; during active delivery; and in regular reviews of performance. It is not a 'one-off' process. The best performing organisations work to create a culture where staff routinely evaluate the efficiency of services and functions.

In operational services and functions, efficiency savings might be found by examining:

- bottlenecks in workflows – for example, awaiting equipment which might have been ordered earlier in the process
- repetitive tasks – for example, filling out documentation that could automatically be replicated, or undertaking additional evaluation of a situation where there is already information available
- lack of integration – for example, services or departments not having a shared protocol when they need to work together
- customer needs – for example, a 'one size fits all' approach can mean inefficient use of resources, as can failing to resolve issues that lead to customer complaints
- gaps in upskilling and supporting staff – for example, where training and development offered do not match what is needed to move services and functions forward, or staff leave employment due to lack of support and opportunity
- contribution to overall objectives – for example, services that have expanded into areas and possibly set unreasonable expectations
- the balance of reactive rather than planned activity – for example the balance might be sub-optimal when there are maintenance backlogs or long waiting lists; and
- opportunities to reduce waste – for example where existing stock ordering is inflexible and risks stock being out of date.

Types of efficiency savings initiatives

There are many types of savings initiatives. Examples include:

Budgeting efficiencies: by allocating money where it is most needed and contributes most to securing goals, including by:

- using high quality data, regularly reviewing spend to help ensure funds go to high-impact areas
- zero-based budgeting, where budgets are built 'bottom up' and previous assumptions challenged
- multi-year planning to implement long-term projects - while maintaining flexibility to respond to changing needs; and
- intelligent outsourcing.

Digital efficiencies: by potentially spending more on technology or training to secure bigger efficiency savings over time (but avoiding 'piecemeal' or cosmetic changes):

- internal interfaces: replacing multiple systems (including paper based) with a shared technical solution can release resources by improving speed, accuracy, opportunities to analyse data, auditability and function
- external interfaces:
 - moving transactional services online can improve customer experience and reduce staff and building requirements; and
 - ensuring contracted and commissioned services, partners and arm's length bodies are able and required to submit data and to communicate digitally
- new technologies:
 - using activity costing information - such as the Person Level Costing Information System (PLICS) used for acute services in Health and Care Jersey - to be able to understand and benchmark unit costs of providing a service or function; and

- making the most of Artificial Intelligence to automate repetitive tasks, analyse large datasets to identify patterns and predict trends, optimise complex processes and provide insights that enable better decision-making.

Service redesign and reconfiguration: evidence based, long-term incremental or major 'one-off' change to improve sustainability

- ***Demand management efficiencies:*** by reducing the need for services while assuring ambitions for Islanders' wellbeing:
 - reducing provision of low value services; and
 - focussing on prevention which can save money in the long-term.
- ***Efficient use of overall capacity:*** making sure that all available resources engaged in public service planning and delivery are enabled to maximise their contribution:
 - upskilling and funding staff to:
 - optimise / increase capacity
 - potentially meet Islanders' needs earlier in the journey ('early intervention'); and
 - empower service users, to increase self-help and overall resilience
 - reviewing and stopping activities that are not contributing to value for money in the delivery of objectives
 - mapping and logging available internal and external skills to draw on when required; and
 - reviewing opportunities to better integrate service planning and delivery.
- ***Commissioning external provision:*** providing value for money by improving the quality of services (for example accessibility, customer experiences and outcomes) and maintaining or reducing the costs involved in providing those services. Successful commissioning means delivering the right outcomes at the right cost.

Procurement efficiencies

- joining up procurement where possible to make best use of procuring resources and enable greater influence over unit price
- reviewing spend and usage of procured resources to find and eliminate waste; and
- factoring in quality and long-term costs as well as price, with risk sharing arrangements aligned to finances and other public benefit.

Tools to support identification of commissioning efficiency savings opportunities

In my July 2024 Report *Commissioning of Services*, I note that the Government had drafted a Jersey Commissioning Framework, based on a mental health commissioning framework from New Zealand and adapted for Jersey by a range of stakeholders. A Commissioning Framework is a useful tool in considering opportunities to improve efficiency.

My 2024 Report recommended that a cross Government Commissioning and Partnerships Strategy should be developed through active engagement with external stakeholders and service providers.

The Government accepted the recommendation and set out a plan to identify all stakeholders, establish a steering group and to clarify what is required from a Commissioning Framework. A planned associated toolkit is expected to include examples of:

- Outline Business Cases
- Option Appraisal Templates; and
- Commercial Proposal and Commissioning Proposal standardised documentation.

The Government expects to deliver the Commissioning Framework and toolkit is December 2025. These have the potential to be important pieces of the puzzle when considering options to commission services to, among other things, improve efficiencies.

Other practical considerations

When undertaking exercises to identify efficiency savings other things to keep in mind include:

- how to engage staff effectively in the generation of efficiency ideas. It is often the people who are delivering the relevant activities who have the clearest view of potential efficiencies
- the benefits of engaging all entities that use public money, including through contracted or commissioned services, and grants
- not all efficiencies immediately release cash or other resources - for example, some might initially reduce backlogs and waiting time but by doing so make the future use of funding more efficient
- some efficiency gains can take years to realise and may require increased costs in the short-term ('invest to save' schemes)
- ensuring that attempted efficiencies in one area do not inadvertently increase costs somewhere else or at another time
- the need to understand and decide how to manage:
 - risks to overall resilience when planning efficiencies; and
 - potential changes in how service users respond or behave, given a change in service delivery
- that a focus on 'quick win' savings (including to align with a funding cycle) can unintentionally divert attention away from system transformation that might yield the largest, long-term (and potentially 'whole system') efficiency benefit; and
- the need to prioritise 'true' efficiency savings - those that are recurrent as they fundamentally change the cost of running services and function. Examples of non-recurrent savings include holding vacancies open and delaying maintenance work.

Planning to achieve efficiencies



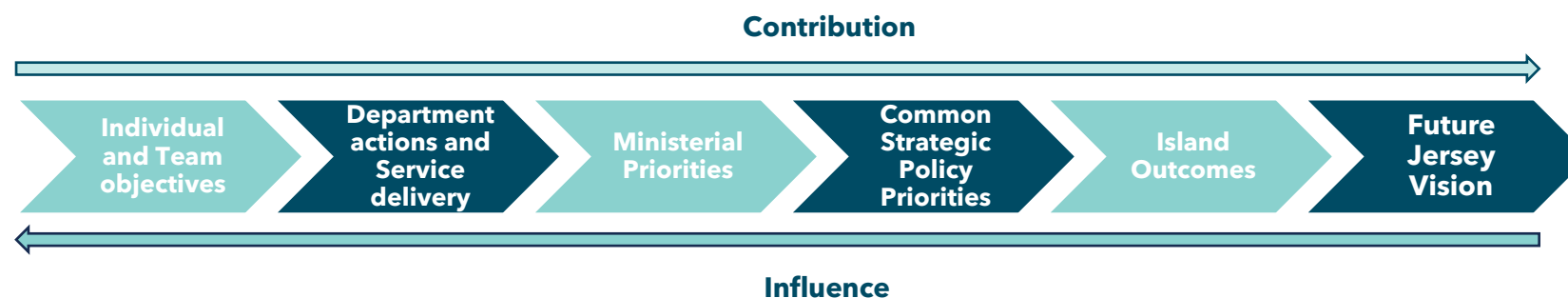
Selecting initiatives to pursue

Like all strategic and operational decisions, potential efficiency savings initiatives need to fit with an organisation's vision, goals, priorities and risk appetite. Well performing organisations can demonstrate what each of its services and functions contributes to meeting its goals.

The States of Jersey's overarching aims, objectives and priorities are set out in the Common Strategic Policy (CSP). Resources are aligned to this through the four-year rolling Budget (Government Plan). In 2017 the States published their 'Future Jersey Vision 2017-2037' and ten associated Island Outcomes, focussed on achieving sustainable wellbeing.

A 'golden thread' of contribution and influence is set out in Exhibit 3.

Exhibit 3: Golden thread of contribution and influence



Source: Government of Jersey

This provides a mechanism that all efficiency savings ideas can be evaluated against to support a common approach.

Consistent evaluation

The evaluation process needs to be agreed and to operate at an appropriate level. It is important that both service specific criteria are acknowledged but that comparability across Government and the States is facilitated. Opportunities that span departments need a degree of consistency in the design and application of the framework and evaluation.

This is facilitated by a States-wide set of overarching priorities. Having a shared framework, with a 'central' version fed from team, service and department levels, will better ensure:

- consistent use of terminology - a shared vocabulary and clear definitions
- consistency in measuring and reporting
- opportunities to pool and share best practice, including in terms of methodologies and data quality enhancements
- that efficiency savings initiatives continue to be monitored to avoid conflicts and unintended consequences; and
- the success of cross-department initiatives and those where external partners are engaged (for example grant recipients).

A flexible but high standard approach might set out process and information requirements that are:

- 'must do' - non negotiable
- 'should do' - unless there is a compelling reason, this should also be done; and
- 'can do' - fully optional and might enable bespoke activities, systems and information to be incorporated.

The evaluation and monitoring process should include as assessment of whether:

- efficiency savings methodologies used by services, functions and departments are well designed, robust and fit for purpose

- reported benefits figures are accurately calculated, transparent and supported by the evidence; and
- other benefits and risks identified are reviewed, verified, and supported by appropriate governance oversight.

A good practice evaluation framework for proposed efficiency saving would consider strengths and weaknesses against factors including:

- nature and timing of delivery of the saving (for example procurement costs, pay) and other benefits (such as customer experience)
- the estimated contribution it will make to the achievement of the States' ambitions - there should be no adverse impact on performance or outcomes (this might require an impact assessment)
- sustainability: sustainable efficiency savings are both:
 - able to be maintained at an anticipated and planned rate or level. These avoid:
 - cost reallocation or cost deferred to future years
 - overall adverse impact on priority outcomes; and
 - activities which produce non-recurring savings to meet financial targets; and
 - designed to meet current needs without compromising the ability of future generations to meet their own needs. This means that social and environmental factors are taken into consideration alongside economic factors in making decisions ([Is sustainable wellbeing a 'nice to have' or a 'must have'? | Jersey Audit Office](#))
- the ability to 'scale up' or replicate in other areas, making any initial investment worthwhile
- the ease of implementation; and
- overall, the risk the idea carries - including of fraud - after reasonable mitigation options have been considered.

All of these might include 'instant fail' criteria. Appendix One sets out a sample framework for evaluating efficiency savings ideas.

Quality of information

Identifying potential efficiency savings, evaluating priorities and monitoring implementation all require high quality data and information. Using accurate, timely and relevant data enables:

- internal and external comparisons of services and functions, including over time
- efficiencies to be targeted and scaled in an evidence-based way, not 'across the board'
- a rounded picture of the outcome of an initiative, in particular through close focus on evaluating the benefits realised
- a speedy response to any unintended consequences flagged by data; and
- a short, medium and longer-term view of opportunities, including, for example, modelling how investment in higher quality services can reduce future demand.

Key Information and intelligence required for identifying, evaluating and making decisions about efficiency savings opportunities include:

- how the service or function currently operates in terms of inputs, outputs and outcomes
- how these align with intended use of budgets and service plans; and
- compared with relevant best practice (internal and / or external benchmarks or proxies) how the States of Jersey perform.

In an ideal world, departments, services and teams would have a rich source of evidence on which to base proposals for efficiency savings. However, not having a perfect picture does not mean that progress can't be made. An example of stages involved in achieving better availability and use of data is set out at Exhibit 4. Departments, services and teams will have different starting points depending on the journey so far.

Exhibit 4: stages in improving the quality and availability of data for decision making

Understand what is already available. Budget holders, finance leads and operational managers, including from other services and departments, might all have a piece of the picture. Bringing these together - including customer and other stakeholder feedback - can create a more reliable basis for planning efficiencies.

Identify key missing or unreliable data. Consider both how to work without it for now if possible, but in any case set out a plan to improve its recording, accuracy and use, even if initially this involves using proxies or estimates. Review data collected and used in other jurisdictions and evaluate priorities for Jersey.

Establish a minimum data set. Pinpoint data needs for efficiency savings initiatives (and the associated risks) and set standards for how it is to be captured (including at what level), recorded, challenged and shared. Develop a joined up (quality and quantity) reporting framework and consider what data to publish.

Future proof the approach. Ensure that decisions on recruitment, training and development are aligned with ambitions for a strong quantitative and qualitative operational evidence base. Support staff in designing data capture initiatives to drive innovation in all aspects of service and function planning and delivery.

Continuous Improvement Process

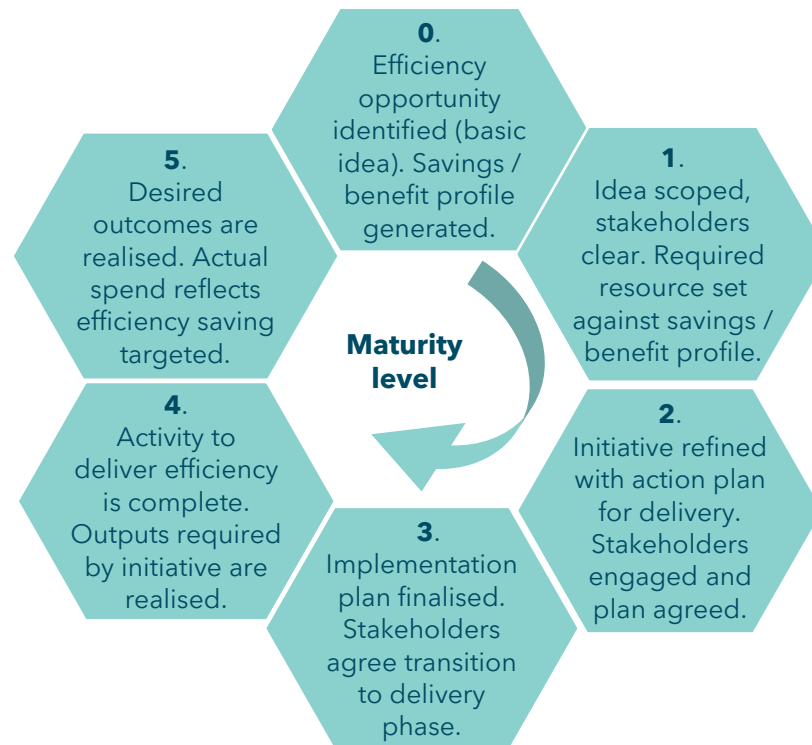
Source: Jersey Audit Office

Departments should establish effective ways to track the progress of planned efficiency savings, including setting milestones against which to compare the actual situation, with clear thresholds for intervention. This should include the option to stop. This tracking should also demonstrate, as relevant, the link between short-term activities and long-term intended outcomes.

Maturity

'Stepping stones' to progressing efficiency savings ideas can be considered as levels of maturity (see Exhibit 5). There will be early decisions as to whether to take an initiative further, and prioritisation based on increasing knowledge of and confidence in its potential.

Exhibit 5: Levels of maturity of efficiency saving initiatives



Source: Adapted by Jersey Audit Office from the UK Government Efficiency Framework (July 2023)

Ideas chosen for implementation will range from quick /easy wins to more complex, longer-term projects. Setting out in one place a high-level schedule to seek to bring each to maturity creates a pipeline and highlights dependencies, data needs and resource implications.

Effective communications

Transparency and accountability are vital in building public trust in government which in turn helps ensure efficient use of public services. Key elements include honest and clear reporting, independent oversight, and robust performance management. In particular in frontline services, the public needs to have confidence that if a planned efficiency savings initiative causes unforeseen negative consequences, any risks and issues will be quickly resolved.

Other practical considerations

Ensure that the efficiency savings plan:

- captures risk effectively
- shows how attempted efficiency gains will be evaluated including clarity on the outcome to be achieved and on the counterfactual of what would happen without intervention
- shows how uncertainty will be managed with sufficient oversight and data capture
- considers options to pilot approaches or otherwise secure 'proof of concept'
- indicates how costs will be controlled; and
- enables timely interventions to support delivery.

Consider whether efficiency plans have been subject to adequate challenge within the departments and by other departments (such as Treasury) on their realism and the risk of optimism bias.

Wherever possible, plans should demonstrate how lessons from previous attempts to achieve efficiency gains have been drawn on in determining what it is possible to achieve.

Embedding efficiency gains



Leadership and ownership

Embedding efficiency gains requires a culture where instead of 'someone else' being responsible for generating and implementing efficiency savings ideas, it is very naturally:

- part of everyone's contribution to their role
- easy to register ideas
- routinely part of operational management discussion; and
- a consideration in all relevant decision making processes.

The right culture cannot develop without clear leadership ('the tone from the top') and the right encouragement and support.

The Public Finances (Jersey) Law 2019 places a personal responsibility on Accountable Officers within the States of Jersey for a number of matters, including the economy, efficiency and effectiveness of all income and expenditure for their areas of responsibility. It follows that Accountable Officers, senior leaders and service managers should ensure the right culture and support is established to enable everyone to make their contribution.

Leaders should ensure that there is sufficient capability and capacity in place so that efficiency gains are achieved. In doing so they need to understand the skills and capability required to achieve efficiency gains and work with relevant teams to establish the specialist and technical skills needed to deliver the gains in practice.

Support and opportunities

To maximise wider ownership, practical things need to be implemented. These include:

- training and mentoring, so that there is a shared understanding of what 'good' efficiency saving options look like
- active and timely two-way engagement with staff and others; and
- finding the right way to encourage and recognise contributions.

Several 'business as usual' aspects of planning and delivering public service include opportunities for wider contribution of ideas for efficiency savings. For example, all those with knowledge and experience of the service – and this might include service users in a measured way – might play a part in consideration of models of service provision and configuration.

In my 2024 audit *Commissioning of Services*, I found that a formalised, best practice process is needed to enable all departments to evaluate the services provided against expected outcomes. Exercises such as this are opportunities for staff and others to contribute ideas for technical efficiencies ('doing things right') and allocative efficiencies ('doing the right things').

Benefits realisation

The efficiency savings initiative 'maturity cycle' set out in a previous section ends with 'Desired outcomes are realised. Actual spend reflects efficiency saving targeted.' Benefits realisation is the process of identifying, defining, tracking, and optimising the benefits of an initiative or scheme. Although it is seen as an 'end of process' task, in fact it needs to be integrated throughout planning and delivery.

Key aspects of benefits realisation include:

- definition and planning: clearly defining the benefits and planning how they will be achieved. This helps make sure that benefits:

- are firmly linked to strategic outcomes from the start; and
 - can be used as a roadmap to provide a focus for delivering change.
- tracking and measurement: using metrics and Key Performance Indicators (KPIs) to measure progress against the expected benefits. The initiative evaluation process should indicate what metrics are needed. It might be, as set out earlier, that work needs to be done ahead of and during implementation to improve the availability and quality of data. Evidence to demonstrate delivery of benefits might include a note of assumptions made; and
 - optimisation: continuously optimising the potential benefits. Any change in the way the initiative is implemented (for example timeframe, scope, available resources) should trigger a review of benefits expected, to:
 - update the risk profile if required
 - manage any new or changed dependencies; and
 - understand if there is a change in 'trade-offs', and make sure the initiative remains viable and valuable.

I routinely make recommendations in my reports focussing on ensuring the intended benefits of a project, initiative or 'Business and Usual' activity are secured. In 2024 the Government of Jersey brought 11 open (not yet implemented) recommendations from various C&AG reports into a single action relating to benefits management and realisation.

As a result, the Corporate Portfolio Management Office is developing a benefits monitoring framework to underpin the Government's three Delivery Frameworks. Outputs are expected to include a Benefits Register, with identified owners and defined monitoring arrangements; and a Benefit Owners Register, to keep track of ownership following the closure of programmes and projects. These are planned to be available in the second half of 2026.

This new way of logging and monitoring benefits is intended to be relevant from major corporate programmes (where the process will be managed and reported centrally) to department and service level projects (likely to be managed and reported more locally). This should enable those planning efficiency savings initiatives to adopt the principles of the benefits monitoring framework in a proportionate way.

Focus on continuous improvement

Continuous improvement refers to ongoing improvement of products, services or processes through incremental improvements. It can apply at all levels of an organisation, from strategic thinking to operational frontline problems, and can be used to fix immediate problems or to develop innovative solutions to identify new approaches.

Continuous improvement requires the capture and use of lessons learned as efficiency programmes are designed and implemented. Done effectively, individuals, teams and services can use this learning to draw on real-time data and other information to identify threats to, or opportunities for, efficiency. This data and other information can be categorised as:

- leading indicators: early warning signs which predict potential threats and opportunities. For example, frontline staff might notice a day to day change in the pattern of service delivery (such as an increasing need for reactive rather than planned activities); and
- lagging indicators: the impact on outputs and outcomes. For example, an increase in customer complaints or increase in unit costs of service or function delivery.

Both types of indicator are valuable in highlighting risks, issues and opportunities which can lead to the development of efficiency improvements.

Planning for success

Appendix Two sets out an example checklist and points for reflection, intended to provide support in planning successful efficiency savings initiatives.

Appendix One – sample evaluation framework

Description of efficiency initiative	Benefits to be realised	Sustainability	Ease of implementation	Risk - after mitigation	Decision (reject, park, work up, implement)
Increase the number and accessibility of prescribers for X drug <i>Type of efficiency (see pages 7 - 9):</i> - Reduces bottlenecks - Increases integration - Upskilling and support - Efficient use of overall capacity	Financial: Low - not a big cash releasing efficiency Service user: High - reduced waiting times, care closer to home, continuity of care Consequential benefits: High - Reduces recruitment issues now and longer term. Flexible response to levels of need. Engaging primary care in seamless service	Good: - benefits can be maintained - offers improved wellbeing; and - potential for 'early intervention'	Complexity: Moderate - involves Government and other providers Speed: Average: 8 - 10 months Barriers: Average - will need to include incentives	Implementation: Low - requires initial investment but Jersey has robust experience in this area Delivery: Moderate: new monitoring arrangements needed Overall: Sustainable, recurrent. Net savings to take account of potential cost shifting	Work up for Care Group leadership team, Department SLT / HCJ Board consideration Potential to scale up into different treatment areas

Source: Jersey Audit Office

Appendix Two – sample checklist and points for reflection

This example checklist is intended for use when considering how to optimise efficiency, be it when setting strategic direction and operational ambitions, when considering service changes or when routinely reviewing and refreshing existing services and functions.

Focus	Checklist: planning for improved efficiency	Points for reflection
Setting clear goals for service and function efficiency	Is the overall vision clear? Has the vision been translated into challenging, outcome-focussed and measurable goals that reflect the improvements sought? How do the goals compare with best practice? Are short-term and long-term goals being balanced? Is there a clear understanding of the drivers of recent performance as a basis for improvement?	Ensuring goals are clear and consistently understood by all stakeholders is crucial to enable accurate evaluation of outcomes and benefits against spend. Setting ambitious goals can be important in helping organisations and services to understand the 'stepping stones' needed to reach best practice. Understanding recent performance drivers can help shape the 'stepping stones'.
Developing the right measures to help identify and track efficiencies	Have effective Key Performance Indicators (KPIs) been developed to track and manage performance? How well understood is the link between KPIs, goals and outcomes? Will measures quickly show whether actions are working? Are there trajectories showing the expected outturn at each intermediate point between the baseline and the target?	Making sure that the right measures or proxies are established, with a baseline position and targets / tolerances, is vital for monitoring and managing progress. Improving the availability and quality of data might be a key 'stepping stone'. Tracking public and other stakeholder perceptions is often useful to inform decisions.

Focus	Checklist: planning for improved efficiency	Points for reflection
Reducing the risks presented by dependencies and constraints	Are dependencies mapped and constraints well understood? Is the picture kept up to date? Are they incorporated within risk management? Can all constraints be worked around or worked within?	Dependencies and constraints can be increased where efficiency opportunities are ambitious, longer-term, or involve more than one service, department or agency. Early identification and a shared view are important, as is an agreed timetable of activity to enable progress.
Setting the right environment	Are a results-oriented culture and continuous improvement actively encouraged and recognised? Are staff supported to work across functional and organisational boundaries, to achieve better outcomes? Are enablers, such as providing decision makers with clarity on resources used in the 'delivery chain' from Government to the front line, prioritised? Is there support for those making 'tough decisions' about service change when it is based on clear evidence? Does a performance culture encourage innovation to drive improvements? Is space created to trial innovations which can improve service quality and efficiency? Are learning from past performance and examples of effective practice being utilised? Are these well shared? Is there recognition within teams, services and departments of the important relationship between the experience of service users and the quality of outcomes? Is there a good understanding of what Islanders think of service quality and efficiency? Is this information used?	Those with tactical and operational experience of services, in particular those in frontline roles, are well placed to understand where there are efficiency saving opportunities that will not conflict with effectiveness. Making the planning and delivery of efficiency savings 'Business as Usual' might include considering the topic: - as a standing item on department, service and team meeting agendas (maybe quarterly) - as part of a specific workstream during service review and development - when developing budgets and annual business plans - at stakeholder meetings with arm's-length bodies - as part of supervision, appraisal, training and professional development or induction contact - in specialist group focus such as clinical audit; and - through a newsletter, blog or chat group. Particular consideration might be given on how best to engage those who work remotely or non-standard hours.

Source: Jersey Audit Office review of best practice

Appendix Three – suggested further reading

- **Cabinet Office functional savings - Committee of Public Accounts** Cabinet Office functional savings 2023-24
- **CIPFA Insight reports | CIPFA**
 - Insight from Round Table meeting (May 2024) - Are there any good savings left? Improving outcomes and financial management
 - Maximising value for money: case studies on smarter public spending (April 2025)
- **Jersey Audit Office:** Efficiency Savings (March 2023)
- **National Audit Office:** Making public money work harder - NAO insight (June 2024)
- **Public Finance:** Finding savings in the NHS without compromising outcomes (March 2025)
- **UK Government:** The Government Efficiency Framework - GOV.UK (July 2023)

The purpose of the Comptroller and Auditor General (C&AG), fulfilled through the Jersey Audit Office (JAO), is to provide independent assurance to the people of Jersey on the extent to which public money is spent economically, efficiently and effectively and on whether the controls and governance arrangements in place within public bodies demonstrate value for money. The C&AG's remit includes the audit of financial statements and wider consideration of public funds, including internal financial control, value for money and corporate governance.

This Guide can be found on the Jersey Audit Office website at <https://www.jerseyauditoffice.je/>. If you need a version of this report in an alternative format for accessibility reasons, or any of the exhibits in a different format, please contact enquiries@jerseyauditoffice.je with details of your request.

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