

TECHNICAL COOPERATION DOCUMENT

I. Basic Information

- **Country/Region:** Jamaica
- **TC Name:** Enhanced information management for more transparent and efficient government audits.
- **TC Number:** JA-T1078
- **Associated Loan/Guarantee Name:** N/A
- **Associated Loan/Guarantee Number:** N/A
- **Team Leader/Members:** Jorge von Horoch (IFD/ICS); Mariel Fiat (ICS/CJA); Melissa Gonzalez (IFD/ICS); Bernardita Saez (LEG/SGO); Deborah Sprietzer (VPC/FMP); Norberto Diamanti (VPC/FMP); Graham Burns Williams (FMP/CJA); and Gregory Dunbar (CCB/CJA)
- **Reference to Request :** (IDB docs #): [36833506](#)
- **Date of TC Abstract authorization:** July 2, 2012
- **Donors providing funding:** Anticorruption Activities Trust Fund (AAF)
- **Beneficiary:** Auditor General's Department (AGD), Government of Jamaica (GOJ).
- **Executing Agency and contact name:** Cabinet Office/Public Sector Modernization Division (PSMD). Ms. Marjorie Johnson.
- **IDB Funding Requested:** US\$ 500,000
- **Local counterpart funding, if any:** US\$ 138,400
- **Execution period:** 30 months
- **Disbursement period (which includes execution period):** 36 months
- **Required start date:** September 28, 2012
- **Types of consultants (firm or individual consultants):** Firm and Individual
- **Prepared by Unit:** The Institutional Capacity of the State Division (IFD/ICS) and VPC/FMP
- **Unit of Disbursement Responsibility:** ICS/CJA
- **TC Included in Country Strategy (y/n); TC included in CPD (y/n):** No¹
- **GCI-9 Sector Priority:** Institutions for Growth and Social Welfare

II. Description of the Associated Loan/Guarantee:

- 2.1 There is no loan or guarantee associated; this is a stand-alone operation.

III. Objectives and Justification of the TC.

- 3.1 The Auditor General's Department (AGD), as the country's Supreme Audit Institution (SAI), plays a vital role in the oversight of Jamaica's public financial management. The Auditor General is required by the Constitution, the Financial Administration and the Audit Act to conduct audits, at least once per year, of the accounts, financial transactions, operations and financial statements of central government ministries, departments and agencies, local governments, certain other statutory bodies, and several government companies. The Auditor General is also required to certify the annual financial statements submitted by these agencies and to present to the House of Representatives annual reports on the audit results. The AGD reports and is held accountable to Parliament.
- 3.2 In carrying out its audit work, AGD evaluates the efficiency, legality and effectiveness with which central and local government agencies and other public bodies carry out their financial management responsibilities. The AGD operates with an audit and administrative staff of 148 and 25 respectively. Increasingly, AGD is being called on to audit and investigate ministries, departments and agencies to ensure that the public is receiving value for its money. During 2011, AGD audited 149 entities and generated 170 audit reports. On average, a compliance audit takes 5 weeks to complete, a financial statement, 4 weeks, a performance audit, 26 weeks, and an information system audit 12 weeks.² As its capacity and resources are stretched, the AGD is

¹ The last Country Strategy (2006-2009) as well as its subsequent updates have expired. A new Country Strategy is currently in preparation. This operation is consistent with Bank's institutional priorities, as well as that of the Government of Jamaica, which justifies its approval based on its own merit.

² Source: AGD

implementing a comprehensive action plan to improve the efficiency and effectiveness of its operation. The ambitious plan comprises a number of measures to enhance its organizational structure, business processes, performance management, and corporate governance. Furthermore, the AGD's plan to strengthen its institutional capacity includes capacity building to undertake performance and risk-based auditing, produce financial statements, and conduct information systems audits.

- 3.3 **The Problem:** In spite of the AGD's significant modernization effort, its obsolete and cumbersome information management system is a bottleneck that limits its capacity to deliver the best service that it is required to deliver. The AGD's current information management system is manual and heavily reliant on paper. The AGD staff faces piles of stacked audited related papers which significantly limits the Department's performance. As a result, the audit process, and the staff's access to relevant and timely information and communication are inadequate. Moreover, the archaic record management system, based on the filing of paper documents, combined with the legal requirement to retain audit documents for seven years has created mountains of audit files that are expensive to maintain and store. These factors: (i) reduce the AGD's efficiency; (ii) put the security of audit documents at risk; and (iii) increase the risk that the AGD's audits will fail to identify fraudulent activities, non-compliance with government guidelines, inefficiency of government operations, and errors of government accounts. This program seeks to address these constraints by supporting the adoption of a comprehensive information management strategy within the AGD.
- 3.4 **Objective:** The objective of the program is to enhance the AGD's information management by transitioning to a paperless system. The program foresees the introduction of new Information, Communication and Technology (ICT) tools, allowing the automation of the entire audit process. Furthermore, the program comprises of the migration of the AGD's legacy audit data into the new system, allowing the conversion of paper-based documents into electronic form. The program's expected impact will contribute to enhance governance and integrity in public sector operations by strengthening accountability and transparency mechanisms through wider audit coverage. The expected results are: (i) increased efficiency in the audit process of government operations; (ii) enhanced transparency and accountability of public expenditure management; and (iii) improved security in the management of audit documents.
- 3.5 The successful implementation of this strategy will: (i) streamline the audit process by providing an integrated paperless strategy for managing audits; (ii) improve security in the use, diffusion, and storage of information; (iii) improve the quality and flow of information; (iv) allow greater coordination of records and storage systems; (v) provide cost-effective compliance with statutory requirements; (vi) increase awareness of the importance of records management and the need for responsibility and accountability at all levels; and (vii) facilitate appropriate archiving of the AGD's important records. The new system will be supported by state-of-the-art audit management software and a powerful database with web-based access for tracking audit projects, issues, and recommendations. As a result, audit officers will spend less time documenting, reviewing, and searching for records, which will translate into faster turnaround time for the completion of audits. The technological innovation introduced with this program will increase the AGD's efficiency and effectiveness, as well as strengthen government accountability and transparency.
- 3.6 The program is aligned with the Bank's institutional priorities with Jamaica and the Bank's Ninth General Capital Increase (GCI9). Priority area three of the GCI-9 emphasizes the implementation or improvement of public financial systems in which external audit control plays a critical role. The program is also aligned with the Bank's Institutional Strategy for Growth and Social Welfare (GN-2587), and the anticorruption and transparency Action Plan (PAACT-GN-2540) that highlight the importance of strengthening institutions and improving public expenditure management.
- 3.7 The program is consistent with the Bank's strategy for strengthening country systems (GN-2538). In particular, it addresses VPC/FMP's recommendation to AGD to use electronic files for each type of audit.³ In addition, this program is aligned with the Bank-supported programmatic series with the Government of Jamaica (GOJ) entitled "Public Financial and Performance Management – PFPM (JA-L1026)". The TC will contribute to

³ VPC/PDP Jamaica: Follow-up Assessment of the Auditor General's Department. December, 2010.

improve public sector financial management and performance by providing more effective and timely control on public expenditure and performance, thus allowing early detection of program deviations from its objectives or expenditure mismanagement. This program is consistent with Jamaica's National Development Plan "Vision 2030", which among its objectives is the enhancement of governance through the strengthening of accountability and transparency mechanisms. This program will directly contribute to enhance the ability of the AGD as the "public watchdog" to achieve this objective. AGD has also been recommended in the Public Sector Master Rationalization Plan as one of the Entities to be granted autonomy over financial and human resources so as to ensure transparency and accountability throughout the Public Service (Devolution of Authority)⁴. Finally, the TC will contribute to implement key strategies of the AGD's Strategic Business Plan 2012-2015.⁵

IV. DESCRIPTION OF ACTIVITIES/COMPONENTS AND BUDGET :

4.1 The program comprises the following four components:

4.2 **Component I: Design of the Information Management Strategy.** This component will carry out the following activities: (i) a comprehensive assessment of the AGD's current information management system; (ii) design of an enhanced information management strategy to address the main weaknesses identified in the assessment phase; (iii) a draft of the AGD's information policy to enforce strategy implementation; and (iv) the adjustment/amendment of the Audit Manual to reflect changes introduced by the new information policy.

4.3 **Component II: Implementation of the Information Management Strategy.** This component comprises: (i) the acquisition, installation, and operationalization of a commercial off-the-shelf system to automate the audit process; and (ii) the importation of the AGD's legacy audit data into the new system (data migration), and validation of the information converted into electronic files. Due to its high cost, the AGD ruled out the outsourcing option for the conversion of paper-based documents into electronic files. Instead, AGD will acquire a heavy duty scanner along with scanning software and establish a dedicated full-time team to carry out this activity. The record management expert hired under Component I will: (i) develop the classification system to be adopted by the AGD; and (ii) establish minimum quality standards for the validation of scanned documents. The expert will train the team to perform the following tasks: (a) remove older files from registries; (b) process the paper files for scanning; (c) scan the documents; (d) index the scanned images into a database using the adopted classification system; and (e) verify/validate the quality of images scanned and routing bad scans for re-imaging/re-scanning. Given the magnitude of the task, it is estimated that this activity will be carried out gradually over a two-year period. The expert will oversee the conversion process of paper-based documents into electronic files to ensure the correct use of quality standards and the classification system for the proper validation and filing of scanned documents.

4.4 **Component III: Capacity building.** The objective of this component is to guarantee the AGD's staff smooth transition to a paperless system. Under this component, the TC will deliver training to: (i) empower auditors and other AGD staff with the skills required to maximize the new system; (ii) orient AGD staff on the legal and ethical responsibilities arising from the implementation of the new information policy; (iii) facilitate the adoption of best practices in records management; and (iv) ensure assimilation of the new system and sustainability of the reforms. The AGD staff will be trained to use the key features of the audit software. Training material to aid AGD users will also be delivered. During program execution, regular progress reports will be issued as well as a face to face meeting with the AGD senior officers to monitor the training program.

⁴ Source: Public Sector Master Rationalization Plan: Recommendations for the restructuring of Ministries, Departments, and Agencies. Cabinet Office. May 2011.

⁵ AGD's Strategic Business Plan 2012-2015, under priority programs "to improve communication and technological capabilities." Additionally, the use of technology will foster greater efficiency and wider coverage- considering financial and human resource constraints.

4.5 Component IV: Program coordination, evaluation and audit. This component will ensure effective implementation and proper accountability of the TC.

Indicative Budget (in US\$)

Component	Activities	Products (outputs)	IDB Financing	GOJ Funding	Total Funding
Component I: Design of the Information Management Strategy.	Assessment of the AGD's current information management system	Report on the AGD's current information management system with recommendations for improvement.	30,000	10,000	40,000
	Design of an enhanced information management strategy	Document detailing the appropriate information management strategy. The document will include hardware, software and human resource requirements, as well as a proposal for its implementation.			
	Drafting of the AGD's information policy to enforce strategy implementation	Information Policy Document.			
	Adjustment/amendment of the Audit Manual and Communique` to reflect changes introduced by the new information policy	Updated Audit Manual.			
Component II: Implementation of the Information Management Strategy	Acquisition, installation, and operationalization of a commercial off-the-shelf system to implement the automation of the audit process. (Includes associated 1 st year licenses).	Audit software installed and fully functional on each assigned computer at AGD.	300,000	11,000	311,000
	Purchase of a scanner, introduction of the AGD legacy audit data into the new system (data migration), and validation of the information converted into electronic files.	Paper-based documents converted into electronic form. (This activity will be carried out in phases).	10,000	50,600 ⁶	60,600
	Purchase of software to operate the scanner.	Information converted into electronic files validated.	12,000		12,000
	Purchase of annual license for each assigned computer for the 2 nd year.		53,200	8,800	62,000
	Purchase of a new server	New server installed.	5,800		5,800
Component III: Capacity building.	Deliver training to empower auditors and other AGD staff with the skills required to maximize the new system	100 percent of auditors and AGD staff trained to perform under the new system.	30,000		30,000
	Orient AGD staff on the legal and ethical responsibilities arising from the implementation of the new information policy; facilitates the adoption of best practice in records management; and ensure assimilation of the new system and sustainability of the reforms.	100 percent of auditors and AGD staff attend orientation sessions delivered by the consultant.	10,000	4,000	14,000
Component IV: Program coordination, evaluation and audit.	Program Coordination	Semiannual report.		54,000 ⁷	45,000
	Program evaluation.	Program Evaluation Report	6,000		6,000
	Independent audit	Program Audit Report.	8,000		8,000
	Contingencies		35,000		35,000
Grand Total			500,000	138,400	638,400

⁶ In-kind. Compensation of the team members that will carry out the conversion of paper-based documents into electronic form.

⁷ In-kind. Weighted compensation of the Program Coordinator (PC), the procurement specialist, and the financial specialist.

Results Matrix

Objective: To enhance the AGD's information management by transitioning to a paperless system							
Indicator	Unit of Measure	Baseline		Target		Source	Observation
		Value	Year	Value	Year		
Expected impact: Contribute to enhance governance and integrity in public sector operations by strengthening accountability and transparency mechanisms through wider audit coverage.							
MDAs audited per year.	# of MDAs	111	2012	150	2015	AGD	MDAs = Ministries, Departments, and Agencies.
Expected result # 1: Increased efficiency in the audit process of government operations.							
Avg. time to complete a compliance audit.	# of weeks	5	2011	4	2015	AGD	AGD Report
Avg. time to complete a Financial Statement.	# of weeks	4	2011	3	2015	AGD	AGD Report
Avg. time to complete an information system audit.	# of weeks	12	2011	11	2015	AGD	AGD Report
Expected result # 2: Enhanced transparency and accountability of public expenditure management.							
# of Compliance Audit Reports published	# of Reports	111	2011	150	2015	AGD	Reports uploaded to the AGD's Web Site allowing public access free of charge.
# of Financial Statements published	# of Reports	0	2011	48	2015	AGD	
# of Information Systems Audit Reports published	# of Reports	2	2011	5	2015	AGD	
Expected result # 3: Improved security in the management of audit documents.							
Percentage of Audit document modifications that the AGD is able to track.	Percent	0	2011	100	2015	AGD	AGD's information system
Percentage of AGD audit staff with credential to access audit documents.	Percent	0	2011	100	2015	AGD	AGD's information system
Products (outputs)							
Component 1: Design of the Information Management Strategy							
Report on AGD's current information management system with recommendations for improvement.							
Information management strategy Document.							
Information Policy Document.							
Updated Audit Manual.							
Component 2: Implementation of the Information Management Strategy.							
Audit software installed and fully functional on each assigned computer at the AGD.							
Paper-based documents converted into electronic form.							
New server installed at the AGD							
Component 3: Capacity building.							
100 percent of auditors and the AGD staff trained to perform under the new system.							
100 percent of auditors and the AGD staff attend orientation sessions delivered by the consultant							
Component 4: Program coordination, evaluation and audit.							
Semiannual reports on program implementation.							
Program Evaluation Report							
Program Audit Report							

V. EXECUTING AGENCY AND EXECUTION STRUCTURE

5.1 The Executing Agency (EA) will be the Cabinet Office through the Public Sector Modernization Division (PSMD). The PSMD is responsible for the implementation of key components of the GOJ's modernization agenda. As a result, the PSMD has gained considerable experience and comparative advantage executing public sector modernization programs, including several programs funded by the Bank.⁸ Given its lack of experience with the Bank's fiduciary procedures, the AGD requested the Bank to select PSMD as the program's EA. For program implementation, the PSMD will establish a Program Executing Unit (PEU) and will appoint a Program Coordinator (PC), a procurement specialist, and a financial specialist. The PC will be responsible for technical and fiduciary aspects of program implementation, including: (i) organizing training courses; (ii) presenting the work plan and progress reports to the Bank; (iii) managing compliance of program's products; (iv) the procurement and processing of the contracts required for the implementation of the agreed program interventions; and (v) the financial management of the program. **The appointment of the PC will be a condition prior to the first disbursement.**

⁸ JA-T1015, JA-T1024, and JA-T1064.

5.2 A program Steering Committee (SC) will be established. The SC will comprise of representatives from the Planning Institute of Jamaica (PIOJ), the Ministry of Finance and Planning (MOFP); the Fiscal Services Limited (FSL), the PSMD, and the AGD. The SC will be responsible for the overall program guidance and oversight and inter-agency coordination. The Auditor General or her designate will chair the SC, while the representative from the PSMD will be the secretary. The SC will set the program's strategic direction and formulate procedures for its operation. Furthermore, given the composition and seniority of its membership, the SC will play a key role in promoting the dialogue and disseminating the results achieved by the program within the government. A Technical Working Group (TWG) comprised of technical officers from AGD, PSMD, and FSL will be established. The TWG will evaluate proposals, review deliverables, and other technical issues that may arise. A [Memorandum of Understanding \(MOU\)](#) between the Cabinet Secretary and the Auditor General will be signed. The MOU will establish roles and responsibilities of each party for the successful implementation of the program. As part of the project preparation, the Bank and the GOJ authorities, agree on the detailed activities and a tentative implementation schedule for the two-year program. Based on these agreements, the PSMD will prepare a detailed plan of operations for the first year. **Approval of this plan by the SC and the Bank is a condition precedent for the first disbursement.**

5.3 **Monitoring and supervision arrangements:** The implementation of the program will be monitored by the PC and the Program's SC. The SC, the PC, and the Bank will hold semiannual meetings in order to review the progress achieved in implementing the program. The Bank's Institutional Capacity of the State Division will have the basic and technical responsibility for this operation. The PC will furnish, prior to each meeting, information and documentation requested by the Bank regarding the program's progress. AAF technical team and the donor will join the Bank team in the program's midterm and final evaluations.

5.4 **Consulting services and Procurement of Goods:** Selection and contracting of consultancy services and the procurement of goods will be carried out following applicable Bank policies (GN-2350-9 and GN2349-9 respectively). The supervision modality adopted for the procurement procedures of all goods and services under this TC will be ex ante.

5.5 **Evaluation:** A final evaluation, financed with the TC's funds, will be conducted based on the indicators and goals established in the Results Matrix. This evaluation will focus on: (i) verifying the degree of compliance with the indicators for the program and the different components; (ii) taking stock of the successes and shortcomings of program design and execution and its effectiveness in working toward the AGD's strategic objectives; and (iii) recommending corrective or monitoring measures for future programs of this kind. Fiscal savings resulted from minimizing costs and operating more efficiently could indeed be substantial. A targeted activity aimed at estimating fiscal savings generated by the program will be included in the consultancy for the final evaluation

5.6 **Auditing:** The PSMD will prepare and submit the financial statements of the program to the Bank within 90 days after the date of the last disbursement. The Financial Statements will be audited by an independent auditor acceptable to the Bank. The independent auditor will be selected and contracted in accordance with the Bank's bidding procedures for auditing firms, and will be paid using the TC funds.

VI. PROJECTS RISKS AND ISSUES

6.1 **Risks:** The program faces the following three risks:

6.2 Lack of support from the authorities. The implementation of this program will significantly transform the traditional way of conducting business within the AGD. A number of visible reforms under this program require a high level of persistent support from the authorities. In the absence of such support, the program may not deliver the expected results. This risk is mitigated by: (i) building the program on the AGD's own reform agenda;⁹ (ii) supporting the AGD's senior officers and the program's implementation team with

⁹ AGD Business Plan 2012-2015.

realistic solutions that can be applied in Jamaica's current fiscal context; (iii) maintaining a continuous dialogue with the PSMD and the AGD; and (iv) providing valuable technical assistance for capacity building.

- 6.3 **Poor communication between the AGD and the PSMD.** This risk is mitigated by: (i) the establishment of the program's SC to facilitate inter-agency coordination, as well as provide program guidance and oversight; (ii) the appointment of a PC; (iii) the establishment of a technical working group comprised of technical officers from AGD, PSMD, and FSL; and (iv) the signing of an MOU between the parties.¹⁰
- 6.4 **Sustainability.** Lack of adequate funding to defray recurrent operational costs associated with the license and maintenance of the audit software may put at risk the sustainability of the reforms introduced under the program. This risk is mitigated by: (i) the GOJ's authorization to the AGD to charge for its services provided to certain statutory bodies and utilize those receipts to offset the cost of the AGD programs including yearly license and maintenance fee; and (ii) the AGD's decision to continue allocating resources in its institutional budget for the proper maintenance of the new system after the completion of this program.
- 6.5 **Special agreements regarding procurement:** The AGD selected sole sourcing/direct contracting as the procurement procedure for the acquisition of the audit software to automate the audit process, including the related training and license fee. The AGD will acquire from the firm, CCH, a Wolters Kluwer business¹¹ and the software owner, 163 user licenses for all modules of the TeamMate software¹². In addition, AGD will contract Pricewatercoopers (PwC), which represents CCH in Jamaica for the purposes of conducting training and related services for the adoption of TeamMate¹³. The reasons for this decision are: (i) there is only one firm providing audit software with local support; (ii) the firm is a global market leader in audit software; (iii) the software is used by other Supreme Audit Institutions (SAIs); and (iv) it is tested and reliable software, developed by auditors for auditors (endorsed by American Institute of Certified Public Accountants and the Institute of Internal Auditors).
- 6.6 **Potential for replication:** Other SAIs in the region face the same problem addressed with this TC. Therefore, this program has the potential to be replicated in other SAIs willing to transition to a paperless system. The Team will seek support from the AAF to organize a workshop with other SAIs facing the same problem in the Caribbean region. The purpose of the workshop will be to share the results, lessons learned, and challenges regarding the implementation of the project and its implications for replication in other Caribbean countries.

VII. EXCEPTIONS TO BANK POLICY

- 7.1 None.

VIII. ENVIRONMENTAL AND SOCIAL STRATEGY

- 8.1 Given the nature of the program, that involves institutional strengthening activities, there are no foreseen environmental or social risks associated with the execution of this program. According to the Environment and Safeguards Compliance Policy (OP-703), the TC is classified as "C." (IDBDOCS#: [36834746](#)).

Annexes Required:

- Annex I – Letter of Request
- Annex II – Three Terms of Reference
- Annex III – Procurement Plan

¹⁰ See Electronic Link – Memorandum of Understanding.

¹¹ <http://www.cch.com/default.asp>

¹² The modules include: 1.TeamRisk: facilitates risk assessment and audit plan development; 2.TeamSchedule: facilitates scheduling of audits; 3.TeamEWP: facilitates documentation of all aspects of audit work from planning to reporting; 4. TeamMate TEC: allows the capture of time and expense details; and 5. TeamCentral: facilitates data warehousing and mining of TeamMate data. These modules support the entire audit process, from risk assessment to archiving and data warehousing.

¹³ PwC refers to the Jamaican PwC, a separate and independent legal entity from other firms of the PwC global network.

JAMAICA
ENHANCED INFORMATION MANAGEMENT FOR MORE TRANSPARENT AND EFFICIENT GOVERNMENT AUDITS

JA-T1078

DRAFT TERMS OF REFERENCE

**CONSULTANCY TO DESIGN AND SUPPORT THE IMPLEMENTATION OF AN INFORMATION MANAGEMENT STRATEGY
FOR THE AGD**

I. BACKGROUND

- 1.1 The Auditor General Department (AGD), as the country's Supreme Audit Institution (SAI), plays a vital role in the oversight of Jamaica's public financial management. The Auditor General is required by the Constitution and the Financial Administration and Audit Act to conduct audits, at least once per year, of the accounts, financial transactions, operations and financial statements of central government ministries, departments and agencies, local governments, certain other statutory bodies, and several government companies. The Auditor General is also required to certify the annual financial statements submitted by these agencies and to present to the House of Representatives annual reports on the audit results. AGD reports and is held accountable to Parliament.
- 1.2 In carrying out its audit work, AGD evaluates the efficiency, legality and effectiveness with which central and local government agencies and other public bodies carry out their financial management responsibilities. AGD operates with an audit and administrative staff of 148 and 25 respectively. Increasingly, AGD is being called on to audit and investigates ministries, departments and agencies to ensure that the public is receiving value for its money.
- 1.3 As its capacity and resources are stretched, AGD is implementing a comprehensive action plan to improve the efficiency and effectiveness of its operation. The ambitious plan comprises a number of measures to enhance its organizational structure, business processes, performance management, and corporate governance. Furthermore, AGD's plan to strengthen its institutional capacity includes capacity building to undertake performance and risk-based auditing, produce financial statements, and conduct information systems audits.
- 1.4 In spite of AGD's significant modernization effort, its obsolete and cumbersome information management system is a bottleneck that limits its capacity to deliver the best service that it is required to deliver. AGD's current information management system is manual and heavily reliant on paper. Staff's offices usually have several stacks of audit-related papers scattered all over the place. As a result, the audit process, and the staff's access to relevant and timely information and communication are inadequate. Moreover, the archaic record management system, based on the filing of paper documents, combined with the legal requirement to retain audit documents for seven years has created mountains of dated audit files that are expensive to maintain and store¹. These factors: (i) reduce AGD's efficiency; (ii) put the security of audit documents at risk; and (iii) increase the risk that AGD's audits will fail to identify fraudulent activities, non-compliance with government guidelines, inefficiency of government operations, and errors of government accounts.

¹ The Storage of the paper-based audit records occupies roughly 10 percent of AGD's office space.

- 1.5 The Government of Jamaica (GOJ) requested Bank support to address these constraints. In this regard, a Technical Cooperation Program was prepared to support the adoption of a comprehensive information management strategy within AGD. The objective of the program is to enhance AGD's information management by transitioning to a paperless system. This consultancy will design and support the implementation of an Information Management Strategy for the AGD.

II. OBJECTIVES OF THIS CONSULTANCY

- 2.1 The AGD wishes to engage a Consultant to design and support the implementation of an Information Management Strategy for the AGD.
- 2.2 The Consultant will undertake a review of AGD's current records/document management system (electronic and hard copies) to assess what exist and recommend an appropriate system that would lead to greater efficiency in AGD's processes. The system should include/facilitate a high level of accuracy and efficiency in the following areas: storage of documents and records; linkage of documents by process, audit assignment and/or project; integration where possible with project management software; search and retrieval of documents and records; classification and management of documents with due recognition of auditing/GOJ requirements (financial, legal, regulatory etc.); unique identification of documents and records; control of documents (in terms of access, ability to amend etc.); an appropriate software to manage the process; and any other feature as required by document management systems.

III. CHARACTERISTICS OF THE CONSULTANCY

- 3.1 **Type of consultancy**: Individual national consultant.
- 3.2 **Duration and Place of work**: The duration of the assignment would be XX working days, between the periods XX 2012 to XX 2014. It is anticipated that the consultant will work at the AGD.
- 3.3 **Qualifications and skills**: The consultant must have: (a) advanced university degree in Information or Knowledge Management, Library Information Studies or Bachelor of Arts degree supported by equivalent experience in Records Management and certification; and, (b) excellent technical and manuals writing skills.
- 3.4 **Professional experience**: at least ten (10) years of relevant experience developing/maintaining/managing records management systems. Specific professional experience should include: (a) at least five (5) years professional experience in developing, implementing, managing and overseeing document management, content and knowledge management systems of related to government organizations or strong project oriented entities (locally, regional or international); and (b) practical experience using electronic and knowledge management software;
- 3.5 Note that civil servants and other staff of the public administration of the beneficiary country cannot be recruited as experts, unless prior written approval has been obtained from the Project management team.

IV. ACTIVITIES

4.1 The Consultant will be required to:

PHASE I: ASSESSMENT PHASE.

- Within the first two weeks after the signature of the contract, develop and submit a detailed a work plan for the implementation of the consultancy.
- Complete a comprehensive assessment of AGD's current information management system with particular emphasis in the assessment of current registry.
- Consult with Stakeholders i.e. staff/Jamaica Archives/Ministry of Finance/Cabinet Office to gather all the information required to prepare a new information management strategy.
- Conduct and prepare a comprehensive Gap Analysis on the existing systems, based on the required standards as outlined below.
- Identify and develop workflow processes for AGD's operations in accordance with best practices.
- Carry out a presentation to the Program Steering Committee to validate the findings of assessment phase.

PHASE II: DESIGN OF AN ENHANCED INFORMATION MANAGEMENT STRATEGY TO ADDRESS THE MAIN WEAKNESSES IDENTIFIED IN THE ASSESSMENT PHASE.

- Develop the classification system to be adopted by the AGD to classify documents.
- Establish minimum quality standards for the validation of scanned documents.
- Train the team established within the AGD to convert paper-based documents into electronic files. This team will receive proper training from the record management expert hired under to perform the following tasks: (a) remove older files from registries; (b) process the paper files for scanning; (c) scan the documents; (d) index the scanned images into a database using the adopted classification system that would be developed prior to this exercise; and (e) verify/validate the quality of images scanned and routing bad scans for re-imaging/re-scanning.
- Oversight the conversion process of paper-based documents into electronic files to ensure the correct use of quality standards and the classification system for the proper validation and filing of scanned documents.
- Prepare a detailed recommendation / Project implementation plan to guide AGD's implementation of its enhanced or new Document Management Strategy - DMS.

- Clearly detail the various steps required, in a report, to enhance the current DMS or define the newly recommended DMS.
- Develop the required policies and procedures that will govern the new or enhanced DMS and edit the Audit manual to include the new policy.
- Prepare a records management policy and procedures manual including [but not limited to]; correspondence (incoming and outgoing), creating files, filing protocols, creating new files, controlling file movement, legal documents and security, handling closed files, retention and records destruction.
- Implement and test the changes to the system once applied to the operations.
- Conduct a presentation to staff to demonstrate, validate, introduce, and verify the new policies and procedures.
- Obtain approval from project management team on all major deliverables throughout the assignment.
- Organize, train, guide, monitor, and validate the work of the team that will carry out the importation of AGD legacy audit data into the new system (data migration)².
- Organize training sessions to: (a) orient AGD staff on the legal and ethical responsibilities arising from the implementation of the new information policy that will govern the new or enhanced DMS; (b) facilitate the adoption of best practices in records management; and (c) ensure assimilation of the new system and sustainability of the reforms.

V. FACILITIES TO BE PROVIDED BY AGD

5.1 AGD shall make available to the Consultant all documents as requested, as well as making staff available for meetings on receipt of adequate notice. Changes to timelines will not be accommodated in this project, where this may be unavoidable; the changes to timelines must be made with the approval of the Project Manager or designate.

5.2 N.B.*It should be noted that the Consultant may propose an alternate approach with adjusted scope of works and timelines to accomplish the deliverables.

² For the conversion of paper-based documents into electronic files, AGD will acquire a heavy duty scanner along with scanning software and establish a dedicated full-time team to carry out this activity. The team will: (a) remove older files from registries, (b) process the paper files for scanning (c) scan the documents; (d) index the scanned images into a database using the classification system that would be developed prior to this exercise (e) verify the quality of images scanned and routing bad scans for re-imaging/scanning. It is estimated that this activity will be carried out in phases over a two-year period.

VI. REPORTS AND DELIVERABLES

6.1 The Consultant shall provide the Employer with the following deliverables:

- a) A detailed **work plan for the implementation of the consultancy** within the first two weeks after the signature of the contract.
- b) **Report on AGD's current information management system with recommendations for improvement.** The report should comprise at least the following: (a) the assessment of AGD's current information management system with particular emphasis in the assessment of current registry, (b) a gap analysis on the existing systems, based on the required standards as outlined below, and (c) a proposal of workflow processes for AGD's operations in accordance with best practices.
- c) **Information management strategy Document.** The document should include an implementation plan to introduce AGD's enhanced or new Document Management Strategy – DMS.
- d) **Information Policy Document.** The Policy Document will set the guiding principles and procedures that will govern the new or enhanced DMS.
- e) **Revised Audit Manual.** The manual will be edited and updated to include the new policy.
- f) **Final Evaluation Report:** The report should describe the work done under the consultancy, explicating major achievements. Areas in which further work may be required and recommendations to ensure enforcement and sustainability of the new policy.

VII. RESULTS TO BE ACHIEVED BY THE CONSULTANT

- 7.1 Subsequent to a complete assessment of the current registry system the Consultant will recommend to AGD the best approach to enhancing the existing systems or recommend a new system if required. The approach to enhancing the current system or the newly recommended system will be clearly defined and implemented.
- 7.2 In addition to a review of the current system, the Consultant is expected to produce the following:
 - (a) a revised Document and Record Management Policy;
 - (b) procedures for document creation, record retrieval, distribution, indexing, tracking;
 - (c) guidelines for managing these documents/records and for identifying and managing all documents and records handled by AGD,
 - (d) recommendations on the most appropriate Document Management System for AGD and Terms of Reference for the acquisition of a new system (both software and hardware components).
- 7.3 The review of AGD's document management system (DMS) must consider and plan for the introduction of the Automated Working Paper software (TeamMate) and its full integration into the overarching policy.

7.4 In developing the document management system, general policies applicable to all documents must be defined and variations according to project and funding agency identified, detailed and referenced.

7.5 The Consultant must consider fully all AGD's documents, including those already filed and archived.

VIII. FEES AND PAYMENT TERMS

8.1 The consultant's total remuneration will be **US\$XXX**. This remuneration includes all related expenses.

8.2 The payment schedule will be as follows:

- 30% at the signature of the contract;
- 40% upon submission and approval by the Bank of the documents described in Section VI, items (a) through (d)
- 30% upon submission and approval by the Bank of the documents described in Section VI, items (e) and (f).

IX. COORDINATION

9.1 The consultancy will be carried out under the coordination of PSMD Cabinet Office. In this regard, the Consultant will report to the Program Coordinator (PC), who is responsible for technical and contractual aspects of this consultancy.

9.2 Furthermore, the Consultant should work in coordination with the Technical Working Group (TWG) established by the program. The TWG will evaluate proposals, review deliverables, and other technical issues that may arise.

9.3 The Institutional Capacity of the State (ICS) Division will provide the technical supervision for this consultancy.

JAMAICA
ENHANCED INFORMATION MANAGEMENT FOR MORE TRANSPARENT AND EFFICIENT GOVERNMENT
AUDITS
JA-T1078

DRAFT TERMS OF REFERENCE
CONSULTANCY TO CARRY OUT PROGRAM EVALUATION

I. BACKGROUND

The Auditor General Department (AGD), as the country's Supreme Audit Institution (SAI), plays a vital role in the oversight of Jamaica's public financial management. The Auditor General is required by the Constitution and the Financial Administration and Audit Act to conduct audits, at least once per year, of the accounts, financial transactions, operations and financial statements of central government ministries, departments and agencies, local governments, certain other statutory bodies, and several government companies. The Auditor General is also required to certify the annual financial statements submitted by these agencies and to present to the House of Representatives annual reports on the audit results. AGD reports and is held accountable to Parliament.

In carrying out its audit work, AGD evaluates the efficiency, legality and effectiveness with which central and local government agencies and other public bodies carry out their financial management responsibilities. AGD operates with an audit and administrative staff of 148 and 25 respectively. Increasingly, AGD is being called on to audit and investigates ministries, departments and agencies to ensure that the public is receiving value for its money.

As its capacity and resources are stretched, AGD is implementing a comprehensive action plan to improve the efficiency and effectiveness of its operation. The ambitious plan comprises a number of measures to enhance its organizational structure, business processes, performance management, and corporate governance. Furthermore, AGD's plan to strengthen its institutional capacity includes capacity building to undertake performance and risk-based auditing, produce financial statements, and conduct information systems audits.

In spite of AGD's significant modernization effort, its obsolete and cumbersome information management system is a bottleneck that limits its capacity to deliver the best service that it is required to deliver. AGD's current information management system is manual and heavily reliant on paper. Staff's offices usually have several stacks of audit-related papers scattered all over the place. As a result, the audit process, and the staff's access to relevant and timely information and communication are inadequate. Moreover, the archaic record management system, based on the filing of paper documents, combined with the legal requirement to retain audit documents for seven years has created mountains of dated audit files that are expensive to maintain and store. These factors: (i) reduce AGD's efficiency; (ii) put the security of audit documents at risk; and (iii) increase the risk that AGD's audits will

fail to identify fraudulent activities, non-compliance with government guidelines, inefficiency of government operations, and errors of government accounts.

The Government of Jamaica (GOJ) requested Bank support to address these constraints. In this regard, a Technical Cooperation Program was prepared to support the adoption of a comprehensive information management strategy within AGD. The objective of the program is to enhance AGD's information management by transitioning to a paperless system. This consultancy will design and support the implementation of an Information Management Strategy for the AGD.

II. OBJECTIVES OF THIS CONSULTANCY

The objective of this consultancy is to prepare a program evaluation report. For this purpose, the consultant will carry out a comprehensive final program evaluation. The evaluation will comprise a comprehensive review of the products and results achieved in implementing the Program, as reflected in the Results Matrix.

III CHARACTERISTICS OF THE CONSULTANCY

Type of consultancy: Individual national consultant.

Start date and duration: The period of this consultancy will be 15 days.

Workplace: Jamaica.

Consultant Profile:

- Advanced degree in Public management, record management or a related field.
- At least 8 years of experience working in the evaluation of projects in the public sector.

IV. ACTIVITIES

The consultant will carry out the following activities:

- a. Verifying the degree of compliance with the indicators for the program and its components, as indicated in the Results Matrix;
- b. Taking stock of the successes and shortcomings of program design and execution and its effectiveness in working toward the AGD's business plan objectives; and;
- c. Recommending corrective or monitoring measures for the consolidation and sustainability of the program's achievements.
- d. Identify and evaluate the achievement of the objectives of the program, using as a reference the targets and indicators set in the Results Matrix.
- e. The consultant will assess compliance with the goals and their sustainability over time, as well as the outcome targets included in the Program's Results Matrix. The

consultancy will begin once the program is completed, preferably within two months after the disbursement of the last consultancy by GOJ

- f. In addition to the Results Matrix, the consultant will assess performance goals using the information provided by the AGD and PSMD.
- g. In direct coordination with the Program Coordinator, review the documentation for the execution of the program. In particular, assess the scope and impact achieved according to the targets and indicators in the Results Matrix.
- h. In direct coordination with the Program Coordinator: (a) organize meetings with major stakeholders in the design and execution of the operation and, (b) conduct interviews with AGD staff to assess customer satisfaction with new system.
- i. Identify and estimate the fiscal savings resulted from minimizing costs and operating more efficiently generated by the program;
- j. Review documentation generated by the consultancies under the program.
- k. Identify lessons learned during the implementation of the program.

V. EXPECTED OUTPUTS

Draft Evaluation Report, with text and graphics, to be reviewed by the Program Coordinator, the Program's Steering Committee, and the sector specialist who oversees the project.

Final Assessment Report, incorporating comments made by the Program Coordinator, the Program's Steering Committee, and the sector specialist who oversees the project.

VI. DURATION OF THE CONSULTANCY

The duration of the consultancy will be 15 non-consecutive days.

VII. PAYMENT

Payments to individual consultant shall be made as follows:

A first payment of 30% of the contract amount at the moment of contract signing.

A second payment 30% of the contract amount upon delivery and approval of the draft report to the satisfaction of the IDB.

A final payment of 40% of the contract amount upon delivery and approval of final report to the satisfaction of the IDB.

VIII. SUPERVISION OR COORDINATION

The consultancy will be coordinated by the specialist from the Institutional Capacity of the State Division (IFD/ICS), in charge of the project.

**JAMAICA
ENHANCED INFORMATION MANAGEMENT FOR MORE TRANSPARENT AND EFFICIENT
GOVERNMENT AUDITS**

JA-T1078

**DRAFT TERMS OF REFERENCE FOR THE ACQUISITION, INSTALLATION, AND
OPERATIONALIZATION OF A COMMERCIAL OFF-THE-SHELF SYSTEM TO AUTOMATE THE
ENTIRE AUDIT PROCESS.**

I. BACKGROUND

- 1.1 The Auditor General Department (AGD), as the country's Supreme Audit Institution (SAI), plays a vital role in the oversight of Jamaica's public financial management. The Auditor General is required by the Constitution and the Financial Administration and Audit Act to conduct audits, at least once per year, of the accounts, financial transactions, operations and financial statements of central government ministries, departments and agencies, local governments, certain other statutory bodies, and several government companies. The Auditor General is also required to certify the annual financial statements submitted by these agencies and to present to the House of Representatives annual reports on the audit results. AGD reports and is held accountable to Parliament.
- 1.2 In carrying out its audit work, AGD evaluates the efficiency, legality and effectiveness with which central and local government agencies and other public bodies carry out their financial management responsibilities. AGD operates with an audit and administrative staff of 148 and 25 respectively. Increasingly, AGD is being called on to audit and investigates ministries, departments and agencies to ensure that the public is receiving value for its money.
- 1.3 As its capacity and resources are stretched, AGD is implementing a comprehensive action plan to improve the efficiency and effectiveness of its operation. The ambitious plan comprises a number of measures to enhance its organizational structure, business processes, performance management, and corporate governance. Furthermore, AGD's plan to strengthen its institutional capacity includes capacity building to undertake performance and risk-based auditing, produce financial statements, and conduct information systems audits.
- 1.4 In spite of AGD's significant modernization effort, its obsolete and cumbersome information management system is a bottleneck that limits its capacity to deliver the best service that it is required to deliver. AGD's current information management system is manual and heavily reliant on paper. Staff's offices usually have several stacks of audit-related papers scattered all over the place. As a result, the audit process, and the staff's access to relevant and timely information and communication are inadequate. Moreover, the archaic record management system, based on the filing of paper documents, combined with the legal requirement to retain audit documents for seven years has created mountains of dated audit files that are expensive to maintain and store. These factors: (i) reduce AGD's efficiency; (ii) put the security of audit documents at risk; and (iii) increase the risk that AGD's audits will fail to identify fraudulent

activities, non-compliance with government guidelines, inefficiency of government operations, and errors of government accounts.

- 1.5 The Government of Jamaica (GOJ) requested Bank support to address these constraints. In this regard, a Technical Cooperation Program was prepared to support the adoption of a comprehensive information management strategy within AGD. The objective of the program is to enhance AGD's information management by transitioning to a paperless system. This consultancy will design and support the implementation of an Information Management Strategy for the AGD.

II. OBJECTIVES OF THIS CONSULTANCY

- 2.1 The objective of this consultancy is to contribute to the implementation of AGD's new Information Management Strategy through the acquisition, installation, and operationalization of a commercial off-the-shelf system to automate the entire audit process.
- 2.2 After an extensive market research, AGD decided to acquire "TeamMate", as the the audit software to automate its audit process. The purchase of TeamMate includes the related training and license fee. The reasons for this decision are: (i) there is only one firm providing audit software with local support; (ii) the firm is a global market leader in audit software; (iii) the software is used by other SAIs; and (iv) it is tested and reliable software, developed by auditors for auditors (endorsed by American Institute of Certified Public Accountants and the Institute of Internal Auditors).

III. OUTPUTS AND SCHEDULE FOR COMPLETION OF TASKS:

- 3.1 This consultancy has three components:
- 3.2 Component 1: the First component will be the supply of a Commercial off-the-shelf computerised audit system for the AGD.
- 3.3 Component 2: Deliver training regarding operation of newly software to 163 staff members.
- 3.4 Component 3: This component will be carried out in two sub-components. Under first sub-component technical specification of the requisite hardware and software needed will be prepared. Upon this preparation supply tender will be launched. Second sub-component will be initiated after the result of supply tender. Under this second sub-component audit training materials and in class training will be provided to AGD staff. Training for troubleshooting will be provided to Technical staff.

IV. ACTIVITIES

- 4.1 Preparation and delivery of the training for the implementation of the audit software. The expected result is 163 AGD staff trained regarding the implementation of newly installed audit software.
- 4.2 Preparation and delivery of a suitable training for staff in the basic operation of the software.

- 4.3 Launch supply tender for audit software and equipment, and training once software and equipment in place including training in Computer Assisted Audit Techniques and piloting the audit approach
- 4.4 Install and test the appropriate audit software. The expected result should be software delivered, installed, tested and ready for use by AGD staff.
- 4.5 Prepare a detailed recommendation for the hardware necessary to support the introduction of the new software.

V. PERFORMANCE REQUIREMENTS.

- 5.1 The audit software should include the following capabilities:

1. Administration:

- a. Administrative support required for system maintenance should be minimal;
- b. History log of audit assignments for auditee; ability to determine automatically when an audit was last performed;
- c. Track key milestone dates for an audit assignment; ability to determine the actual status for any audit step, audit finding, review note, or follow-up issue;
- d. Ability to generate complete auditor performance evaluations for a specific audit assignment.

2. Features:

- a. Capability to track staff work experience.
- b. Capability to track staff skills, languages, certifications.
- c. Capability to track continuing education.
- d. Capability to maintain staff database (contact info, land phone, cell phone, email, etc).

3. Planning & Risk:

- a. Audit plan development with budgeting support and reporting of deviations to actual project time.
- b. Ability to manage the audit universe, project history, auditee contact data, and background info.
- c. Create a draft plan of the yearly audit schedule.
- d. Automatic calculation of the date an audit project or assignment should next be performed, based upon user-defined score ranges and frequencies.
- e. Capability to perform risk assessment using custom risk criteria.
- f. Capability to maintain risk assessment comments and file attachments.

4. Work papers:

- a. Assignment of specific audit step sections to individual auditor(s).
- b. Ability to record audit work performed by auditor.
- c. Ability to link or embed into software any externally generated documents, spreadsheets, scanned images, ACL data file, e-mail messages, sound or video clips, flowcharts, etc.
- d. Support of hot links to specific MS Word, MS Excel, scanned images, ACL, and flow charts documents from audit workpapers.
- e. Indexing of linked or embedded workpaper attachments/documents.
- f. Document findings directly in the database, and automatically link to supporting workpapers and audit procedures.
- g. Ability to print completed workpapers including audit program.
- h. Ability to print review notes.
- i. Ability to write review notes with links to targeted workpaper.
- j. Ability to search audit findings and projects based on user-defined parameters.
- k. Ability to review completed audit work and document review notes.
- l. Secure electronic sign-off for audit steps, file attachments, and review notes.
- m. Master listing of your own audit program templates.
- n. Ability to add audit steps to an audit program.
- o. Ability to assign risk severity ratings to findings.
- p. Ability to assign overall rating to audit assignment or project.
- q. Compliance with IIA standards for elements for an audit finding: criteria, condition, effect, cause, and conclusion.

5. Reporting:

- a. Automatically create and print a draft document to present findings.
- b. Capability to distribute report via e-mail or intranet.
- c. Ability to have more than one management response for each finding, and more than one follow-up entry for each management's response.

6. Follow-up:

- a. Ability to track and follow up on all audit findings.
- b. Tracking reports of open items (findings not resolved), repeat findings, statistical summaries.
- c. Ability to track and follow-up on multiple management responses.
- d. Ability to track and report follow-up issues by auditee, audit manager, business unit, etc.

7. Time Reporting:

- a. Tracking of actual time allows for reporting of specific audits performed by individual auditors, projects, and departments.
- b. Capture actual time by project with the ability to report customized direct vs. non-direct time, and comparison to budgeted time.
- c. Administrative reports by auditor, project, completed projects, projects in progress, etc.
- d. Track planned and unplanned hours for an audit assignment.
- e. Ability to approve staff auditor's hours on-line.
- f. Ability to restrict time entries for specific closed-out date ranges.
- g. Ability to track time for an assignment to the budgeted hours on the assignment.
- h. Ability to use custom filters and queries to report time.

VI. TECHNICAL REQUIREMENTS

6.1 The software should meet the following minimum technical requirements:

- a. Application in Client-Server or Web-Based Technology.
- b. Compatible with other products such as Microsoft Word and Excel, scanning software, and data extraction/analysis software such as ACL.
- c. Ability to work either remotely (on standalone PC) or connected to the network.
- d. Ability to assign security permission levels by table, by user name, and/or by user group.
- e. Multiple security levels with user identification and read/write/edit privileges according to staff position.
- f. Ability to support multiple users in the audit department concurrently.
- g. Ability to modify configuration parameters.

VII. INSTALLATION & SUPPORT REQUIREMENTS

7.1 For the software installation and support, the vendor should comply with the following requirements:

- a. Vendor provides support via telephone and email.
- b. Vendor provides improvements in product via updated versions.
- c. User Guide documents provided in electronic form.
- d. Training documentation describes all system components, use, modification, and all necessary steps to effectively and efficiently enable the user of all features.
- e. Sample database (for a fictional company) provided to assist in ongoing department training and exercises.
- f. Webcast events to demonstrate product upgrade enhancements.

VIII. IMPLEMENTATION SCHEDULE

- a. **Start of tendering/call for proposals**
- b. TORs and/or project specifications will be ready at the end of September 2012.
- c. **Start of project activity**
- d. Expected date of commencement of first contract is xxxxxx.
- e. **Project completion**
- f. Expected date of last payment under last contract is XXXXXX

Component	Start of Tendering	Start of Project	Project Completion
Supply assistance			
Training			

**ENHANCED INFORMATION MANAGEMENT FOR MORE TRANSPARENT
AND EFFICIENT GOVERNMENT AUDITS**

(JA-T1078)

ANNEX I - PROJECT PROCUREMENT PLAN

Country: Jamaica

Beneficiary: Auditor General's Department (AGD)

Executing agency: Cabinet Office through the Public Sector Modernization Division – (PSMD)

Project name: Enhanced information management for more transparent and efficient government audits

Project number: JA-T1078

Brief description of the project's objectives and components: The objective of this program is to assist the AGD to enhance the efficiency and transparency in the audit process of government operations by enhancing its information management. The program comprises the following four components: Component 1: Design of the Information Management Strategy; Component 2: Implementation of the Information Management Strategy; Component 3: Capacity building; and, Component 4: Program coordination, evaluation and audit.

Estimated date of project approval: September, 2012

Estimated date of signature of the Letter of Agreement: October, 2012

Estimated date of the final disbursement: October, 2015

Address of the executing agency office responsible for the procurement plan: 1 Devon Road, Kingston 6, Jamaica W.I.

Phone: (876) 929-8880/5

Fax: (876) 960-6443

E-mail: michelle.ricketts@cabinet.gov.jm

Enhanced Information Management for more Transparent and Efficient Government Audits¹ (JA-T1078)

Ref. No.	Description of and category of procurement contract	Estimated cost in (US\$ thousand)	Procurement method ¹	Review (ex-ante or ex-post)	Source of financing and percentage		Prequalification ² (Yes/No)	Estimated Dates		Status ³ (pending, in process, awarded, cancelled)	Comments
					IDB %	Local / Other %		Publication of specific proc. notice	Completion of contract		
1	GOODS										
1.a	Equipment (one scanner machine) for the conversion of paper-based documents into electronic form.	10,000	PC	ex-ante	100	0	no	1 st . Qr 2013	1 st Qt 2013	n/a	
1.b	Software for the operation of the scanner machine	12,000	PC	ex-ante	100	0	no	1st. Qr 2013	1st. Qr 2013	n/a	
1.c	Equipment (one server) to support the new system	5,800	PC	ex-ante	100	0	no	1st. Qr 2013	1st. Qr 2013	n/a	
2	NON-CONSULTING SERVICES										
2.a	Purchase of annual license for each assigned computer for the second year.	62,000	SSS	ex-ante	85.8	14.2	no	1st. Qr 2014	1st. Qr 2014	n/a	
3	CONSULTING SERVICES										
3.a	Design of an Information Management Strategy.	54,000	QCNI	Ex-ante	74	260	no	4 th Qr 2012	4th Qr 2013	n/a	
3.b	Acquisition, installation, and operationalization of a commercial off-the-shelf system to implement the automation of the audit process. (Includes associated first-year licenses).	311,000	SSS	ex-ante	96.5	3.5	no	1st. Qr 2013	2nd Qr 2013	n/a	
3.c	Training to empower auditors and other AGD staff with the skills required to maximize the new system	30,000	SSS	ex-ante	100	0	no	2nd Qr 2013	4th Qr 2013	n/a	
3.d	Program Evaluation	6,000	QCNI	ex-ante	100	0	no	4 th Qr 2014	1 st Qr 2015	n/a	
3.e	Program Audit	8,000	QCBS	ex-ante	100	0	no	2 nd Qr 2015	2 nd Qr 2015	n/a	

¹ The difference between the budget and the procurement plan is explained by expenses that will not require procurement.

¹ **Goods and Works:** **ICB:** International competitive bidding; **LIB:** limited international bidding; **NCB:** national competitive bidding; **PC:** price comparison; **DC:** direct contracting; **FA:** force account; **PSA:** Procurement through specialized agencies; **PAs:** Procurement agents; **IA:** Inspection agents; **PLFI:** Procurement in loans to financial intermediaries; **BOO/BOT/BOOT:** Build, own, operate/build, operate, transfer/build, own, operate, transfer; **PBP:** Performance-based procurement; **PLGB:** Procurement under loans guaranteed by the Bank; **PCP:** Community participation procurement; **Consulting Firms:** **QCBS:** Quality- and cost-based selection; **QBS:** Quality-based selection; **FBS:** Selection under a fixed budget; **LCS:** Least-cost selection; **CQS:** Selection based on the consultants' qualifications; **SSS:** Single-source selection; **Individual Consultants:** **QCNI:** Selection based on comparison of qualifications of national individual consultants; **QCII:** Selection based on comparison of qualifications of international individual consultants.

² Applicable only to Goods and Works in case the new Policies apply. In the case of previous Policies, it is applicable to Goods, Works and Consulting Services.

³ Column "Status" will be used for retroactive procurement and when updating the procurement plan.