



Procurement Governance and Compliance

BMKFA Procurement Governance and Compliance – FINAL Report (Ref-22/34)

Auditors

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Management Summary

Introduction

The Procurement Governance and Compliance audit was undertaken as part of the 2021/22 Internal Audit plan. Buckinghamshire & Milton Keynes Fire Authority (BMKFA or 'The Authority') must comply with government legislation and follow its internal rules, as set out in its Contract Standing Orders (CSOs). The Authority has to demonstrate that it is achieving value for money and that it has undertaken the procurement in an open, transparent, and non-discriminatory way.

The CSOs contain the Authority's minimum requirements for purchasing works, supplies, and services (including the appointment of consultants) and must be complied with at all times. All responsible staff for letting contracts must follow the regulations and procurement framework. Procurement and contract management at BMKFA is overseen by the Procurement Manager and the Business Transformation Board (BTB).

However, departments lead primarily on letting, controlling, monitoring, and managing contracts. The Authority uses procurement software, Integra, to approve, manage, and monitor procurement project budgets and individual agreements. No project or significant contract can go ahead without scrutiny and final approval from the BTB and/or the Authority's members.

Audit Objective

Internal Audit's objectives are:

- To provide an evaluation of, and an opinion on, the adequacy and effectiveness of the system of internal controls that are in place for the creation, management, and outputs of the Authority's Procurement function.
- To provide assurance that there are adequate arrangements to ensure the achievement of the programme goals, effective management and reporting of the progress and risks for projects being delivered across the Authority. It also provides assurance to the Section 112 officer that financial affairs are being properly administered.

This will contribute to the overall opinion on the internal control system that the Chief Internal Auditor is required to provide annually. It also provides assurance to the Section 112 officer that financial affairs are being properly administered.

Scope of work

The audit activity focused on the following key risk areas identified in the processes relating to Procurement:

- Strategy, Policies and Procedures
- Strategic Assessment and Business Justification
- Delivery/Procurement Strategy
- Contract Procurement
- Contract Development
- Performance Monitoring and Management Reporting

The audit considered the controls in place at the time of the audit.

Table 1: Overall Conclusion

Overall conclusion on the system of internal control being maintained	Reasonable
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RISK AREAS	AREA CONCLUSION	No. of High Priority Management Actions	No. of Medium Priority Management Actions	No. of Low Priority Management Actions
Strategy, Policies and Procedures	Reasonable	0	1	1
Strategic Assessment and Business Justification	Substantial	0	0	1
Delivery/Procurement Strategy	Reasonable	0	1	0
Contract Procurement	Reasonable	0	0	3
Contract Development	Substantial	0	0	0
Performance Monitoring and Management Reporting	Reasonable	0	3	0
Total		0	5	5

Appendix 1 defines the grading for each of the conclusions given.

Strategy, Policy, and Procedures

BMKFA has a Procurement Strategy (2015 – 2020). It is available to all staff via its website and the staff intranet. A new Strategy covering the 2021 to 2025 period is currently being drafted. This new document has not been finalised, approved, and circulated at the time of this review. The Procurement Manager indicated this is due to the delay from the Government in publishing guidelines on Brexit's impact on EU procurement, which we had confirmed via the May 2021 Board meeting minutes. Another significant factor in the delay was the impact of the Covid-19 pandemic, which has led to a shift in priorities and has stretched BMKFA's resources.

The Strategy's primary function is to provide a clear and corporate vision for the overall direction of procurement across the Authority with a specific focus on facilitating collaboration with other authorities, obtaining value for money, and promoting transparency and compliance with legislation. However, the Strategy does not set out the steps involved in the procurement process, including thresholds, authorisation, or delegated authority, nor are these items covered in any other up-to-date policies held by BMKFA. **(Finding 1)**

The Authority has a set of Contract Standing Orders (CSOs). An updated version is being drafted with a provisional submission date and approval in June 2022. However, the current set of CSOs does not contain a version control, so we could not ascertain if they were up to date or when the last review occurred. **(Finding 2)**

The CSOs are readily available to all relevant staff on the Authority's intranet site. They cover a wide range of topics, such as what is included in a contract and how the contract register should be laid out. Additionally, we confirmed that the CSOs:

- Details priorities and objectives stated within the Procurement Strategy;
- Are aligned and coordinated with the Financial Procedures and Corporate Strategy; and
- Assist in ensuring compliance with legislation.

We reviewed copies of the Authority's Corporate Plan, Public Safety Plan, and People Strategy. We confirmed that procurement is identifiably linked to achieving the Authority's objectives.

Strategic Assessment and Business Justification

The Authority produces strategic outline cases for all projects that require procurements. Where contracts are necessary to support projects, these require budget approval from the Business Transformation Board (BTB). The Procurement Manager sits on the BTB and has produced a Procurement Work Plan so that the Board can see all procurement projects in operation and those needing further work or amendments.

From our review of five contracts, three had a value exceeding the £10,000 threshold and were a part of a project needing a strategic outline case. These contracts were part of existing project requirements with budgets allocations already in place; they were contracts that replaced expiring ones.

Thames Valley Contract (Emergency One):

A strategic outline case and an approved budget were in place for the Red Fleet Replacement Project, which sought to update and replace the Authority's fleet of emergency vehicles. The contract is jointly held by Oxford County Council, Royal Berkshire Fire Authority, and BMKFA. The expenditure for this project is forecasted until 2024/25, including various options to be considered, i.e., the advantages and disadvantages of the capital purchase of vehicles, leasing, and doing nothing. The case also makes justifiable links to the BMKFA's broader aims regarding public safety, value for money and collaboration between different authorities.

Electrical Power Tools & Related Products Contract (TW Engineering):

An approved budget and a strategic outline case were produced for the entire Operational Equipment Project. The outline case discusses the advantages and disadvantages of different options, capital investment or to do nothing; the latter could lead to a loss of operational effectiveness, increased maintenance costs, and possible health and safety risks, which led to the recommended capital investment option. The document includes detailed financial implications, and it was put to and approved by the BTB and the Authority's Members.

Water Hygiene Monitoring & Related Services Contract (H2O Environmental Services Ltd):

A waiver from CSOs was provided for the H2O Environmental Services Ltd contract. It was signed by the Director of Finance and Assets and the Officer requesting the exemption. The Procurement Manager indicated that this included exemptions for documents such as Strategic Outline Cases and Predictive Equality Assessments (PEIAs). It was detailed as a low-value project with no tender and exiting requirements as it is re-tendered as necessary. The Procurement Manager also indicated that business cases are done for more significant budgets or brand new requirements.

The strategic outline cases for the above projects have version control. However, in both cases, none of the version control information had been input (**Finding 3**)

Delivery/Procurement Strategy

We received copies of the relevant BTB minutes and the corresponding Officer Challenge Minutes, which aim to scrutinise project plans and provide the rationale, discussion, and approval from the BTB. We received the minutes from the Members' meetings and an email from the Director of Finance confirming that both strategic business cases were approved.

However, we could not ascertain any formal procedural guidance setting the approval and authorisation process from project scoping and approval to individual contract tendering. Similarly, whilst we received a copy of the Authority's Scheme of Delegation, it was last reviewed in 2013 and did not contain a list of responsible staff and their corresponding financial approval limits. (**Finding 4**). The Authority, instead of a codified Scheme of Delegation, has financial limits built into the financial system Integra. We received a system admin report to demonstrate this, showing a hierarchy of monetary approval levels that was deemed adequate; for example, the Director of Finance has an approval level of up to £1m.

Contract Procurement

The Authority has a contract register available on its website that tracks contracts of any value and includes the contract's name and status, start, end and review dates, the value and its type. However, we noted that the register did not include the name of the contract owners for contracts over £5,000, as required by Standing Order 2.2(g). **(Finding 5)**

The Integra financial system incorporates a predetermined process requiring authorisation for each procurement step from requisition to buyer approval. We confirmed that this ensured proper segregation of duties.

We conducted sample testing on five contracts of differing values and types to assess compliance with the CSOs. Our sample included:

1. An Officer Radio Connections open contract worth £7,590;
2. An Electrical Power Tools framework contract worth £180,000 (in partnership with Royal Berkshire Fire Service (Lead) and Oxfordshire County Council);
3. A Water Hygiene Monitoring quotation contract worth £26,540, with a waiver from competitive tendering requirements;
4. A Thames Valley Pumping Appliance framework contract worth £9,015,864 (in partnership with Royal Berkshire Fire Service and Oxfordshire County Council (Lead)); and
5. A Credit Check Service quotation contract worth £1,000.

Our testing found:

- Contracts 2 & 4 followed the lead party's CSOs, not the Authority's. Procurements conducted in partnership with other Authorities/Councils are subject to the CSOs of the party agreed to be the lead. The Procurement Manager indicated that the Authority had no concerns regarding compliance or governance due to this arrangement. BMKFA and Royal Berkshire have collaborated to ensure their CSOs and policies are aligned, given their ongoing collaborative relationship.
- In cases 2 & 4, the procurement was above the £50,000 threshold. This requires a publicly advertised competitive tender process as SO7.2(c). We confirmed that both contracts were announced on a suitable framework, remained listed for weeks, and invitations to tender included a detailed specification as per CSO 7, 13 and 11, respectively. Additionally, appropriate responses were sent to both the winning and losing bids as per CSO 16. However, we noted that CSO 8.1(c) had not been complied with. "Where the total value of the contract is more than £50,000, Officers must ensure that potential candidates are asked to provide sufficient detail to check their health and safety record". **(Finding 6.1)**
- In the case of samples 1, 3, and 5, we noted non-compliance with CSO 6 "Steps prior to letting contract", specifically 6.1(l), which states that the responsible officer must "retain evidence that the above steps (6.1(a)-(k)) have been carried out for examination by internal or external auditors". We noted that no such records had been maintained. All other applicable CSOs had been complied with. **(Finding 6.2)**

Contract Development

The Procurement Manager indicated that only exercises over the £10,000 value require a contract. However, this is not stipulated in the CSOs. We noted that three required a legal agreement from our sample of five cases. Through our testing, we confirmed:

- All contracts were formally entered into, with signatures by the Supplier/Service Provider, the Authority, and any partnered authorities; and
- The arrangements had been signed before the predetermined period.

We confirmed that digital copies of contracts were held in a central repository on the Authority's shared drive, only accessible to Finance or Procurement staff. Copies of the agreement were also provided to the relevant contract managers. We noted that contracts over the value of £150,000 were required to be signed under seal and held physically for 12 years. We found that this was the case for the two in our sample exceeding that threshold (2 and 4). The Procurement Manager confirmed that physical contracts are held in a secure cabinet at the Authority's headquarters, which requires passcode access.

We were provided with evidence that the Authority obtains legal advice from the Chartered Institute for Public Finance and Accountancy. This related to general regulatory updates and tendering knowledge rather than a procurement case by case basis. Additionally, the Procurement Manager indicated that when the Authority conducted a procurement in partnership with Oxfordshire County Council, they were provided access to their legal team.

Performance Monitoring and Management Reporting

We noted that the Authority does not monitor its Procurement Team's performance, both in terms of the VfM performance of its contracts or compliance with the CSOs. From our sample of five contracts, we noted that in the two cases where procurements were conducted in partnership, the contracts required performance monitoring meetings no less than every six months. However, we found that in one case (TW Pumping Appliances), no such meetings had taken place since the procurement team of the lead authority was no longer extant. Thus no formal meetings had been scheduled. In the remaining case (Water Hygiene Monitoring & Related Services), we were provided with certificates showing the performance of the contract by the supplier, but no formal meetings were taking place.

(Finding 7)

The Procurement Team does not currently have KPIs to report against concerning procurements. We were presented with a savings tracker maintained by the Procurement Manager, which listed the money saved through the Authority's procurement process. However, the Procurement Manager indicated that this document is not regularly presented to a member of the SMT nor a relevant Board or Committee. **(Finding 8)**

Standing Order 2.2 (f) states that it is the responsibility of the Chief Fire Officer and Chief Executive to "ensure that his or her staff complies with these standing orders relating to Contracts". However, we note that the Authority does not conduct compliance-based monitoring activities. The Integra finance system includes predetermined steps requiring differing authority levels and illustrating clear segregation of duties through the procurement process from requisition to buyer approval. However, this does not ensure more broadly compliance with the CSOs or procurement and contract management requirements. **(Finding 9)**

Table 2: Detailed Audit Findings and Management Action Plan

Finding 1: Strategy, Policy, and Procedures	Risk Rating	Agreed Management Actions
<p>BMKFA should ensure that the 2021-2025 Procurement Strategy is finalised and approved by the Senior Management Board and Fire Authority at the earliest convenience.</p> <p>The new Strategy should also be version controlled, so it includes the following information:</p> <ul style="list-style-type: none"> • Date of the last review; • Which officer/board conducted the review; and • The date of the following review. <p>The current Procurement Strategy (2015 – 2020) has now expired. It does not contain a version control. There is a draft copy of the new procurement strategy set to be approved in 2022, but this has not been formalised. We noted that the Authority operated throughout 2021 without an effective Strategy.</p> <p>The 2015 – 2020 Strategy did not include any procedural guidance related to procurement, including information for contractor resilience which could be disseminated to other departments. It is the department's responsibility to conduct these checks.</p> <p>An up to date set of procedural guidance should be drafted covering the entire procurement process, including key points such as contractor resilience checks and approval; this could be added to the Authority's Finance Policy.</p> <p>If key strategies and procedural guidance relating to procurement are not kept up to date, there is a risk that an ineffective and/or consistent approach could be taken, resulting in significant financial loss for the Authority.</p>	<p>M</p>	<p>Action:</p> <ol style="list-style-type: none"> 1. Procurement Strategy 2022-2025 to be presented to the Fire Authority for approval 2. Procedural guidance related to procurement, including information fo contractor resilience to be produced and disseminated to other departments <p>Officer responsible:</p> <ol style="list-style-type: none"> 1. Director of Finace and Assets 2. Procurement Manager <p>Date to be implemented by:</p> <ol style="list-style-type: none"> 1. June 2022 2. September 2022

Finding 2: CSOs - Version Control	Risk Rating	Agreed Management Actions
<p>BMKFA should ensure that the CSOs are version controlled, including:</p> <ul style="list-style-type: none"> • Date of the last review; • Which officer/board conducted the review; and • The date of the following review. <p>The Authority has a set of Contract Standing Orders (CSOs). An updated version is being drafted with a provisional submission date and approval in February 2022. However, the current set of CSOs does not contain a version control, so we could not ascertain if they were up to date or when the last review occurred.</p> <p>If the CSOs are not version controlled, there is a risk that an outdated or wrong approach may be taken during the procurement process leading to substantial financial loss and non-compliance.</p>	L	<p>Action:</p> <p>Version control to be added to CSOs when the updated version is submitted to the Fire Authority for approval.</p> <p>Officer responsible: Director of Finance and Assets</p> <p>Date to be implemented by: June 2022</p>
Finding 3: Strategic Outline Case - Version Control	Risk Rating	Agreed Management Actions
<p>The Authority should ensure that each strategic outline case is version controlled and the information regarding review dates is input.</p> <p>Two of the samples we selected were over the threshold requiring strategic outline cases. We confirmed that both had provisions for version control. However, none of the cases had its version control information input.</p> <p>If strategic outline cases for projects involving significant expenditure are not version controlled, there is a risk that key projects are approved in error which could lead to financial loss and financial mismanagement.</p>	L	<p>Action:</p> <p>Version control information to be checked and completed on business cases.</p> <p>Officer responsible: Deputy Director of Finance and Assets/Head of Technology, Transformation and PMO.</p> <p>Date to be implemented by: April 2022</p>

Finding 4: Financial Approval Limits	Risk Rating	Agreed Management Actions
<p>The Authority should ensure it formalises financial approval limits within its Financial Instructions at the earliest opportunity, including the identification of individual roles and their respective financial limits.</p> <p>A lack of formalised, up to date financial approval limits can increase the risk that financial activity will not be appropriately managed and be subject to fraudulent activity/financial loss.</p>	M	<p>Action: Existing financial limits to be formalised within Financial Instructions</p> <p>Officer responsible: Director of Finance and Assets</p> <p>Date to be implemented by: September 2022</p>
Finding 5: Contract Register	Risk Rating	Agreed Management Actions
<p>Management should consider reviewing their CSO's regarding the contract register to match the requirements as per regulation 31 of the Local Government Transparency Code 2015 and the Authority's current practice.</p> <p>We noted that the register did not include the name of the officer responsible for the contract in the register of contracts over £5,000, as required by Standing Order 2.2(g). As per regulation 31 of the Local Government Transparency Code 2015, it is only legally required for the Authority to state the local authority department instead of the officer responsible. We found that the department was included in the Authority's contract register. The Procurement Manager suggested that listing the officer was unfeasible given that officers in the authority often change departments.</p> <p>If CSOs relating to the ownership of contracts is unclear, the responsibilities associated with the performance of a contract may be unclear, resulting in improper management of the agreement, and queries regarding specific agreements may be ineffectively communicated.</p>	L	<p>Action: This will be reviewed as part of the forthcoming update to CSOs</p> <p>Officer responsible: Director of Finance and Assets</p> <p>Date to be implemented by: June 2022</p>

Finding 6.1: Compliance with CSO 8.1 (c)	Risk Rating	Agreed Management Actions
<p>The Authority should ensure compliance with CSOs relating to health and safety checks regarding contracts of a total value over £50,000.</p> <p>In two cases where the procurement was conducted under a partnership, a comparative assessment was made for the applicants regarding technical competence and financial health. However, no evaluation was made of the health and safety record of the potential service providers as per Standing Order 8.1(c) “Where the total value of the contract is more than £50,000, Officers must ensure that potential candidates are asked to provide sufficient detail to check their health and safety record”.</p> <p>If CSOs related to the assessment of a contractor’s health and safety standards are ignored, The Authority may procure services from suppliers with health and safety standards below that expected or required by the Authority, potentially leading to non-compliance with standards that the Authority is required to adhere to.</p>	L	<p>Action:</p> <p>Standing Orders to be reviewed and guidance on the updated Orders and compliance to be added to guidance to be issued to Officers</p> <p>Officer responsible: Procurement Manager</p> <p>Date to be implemented by: September 2022</p>
Finding 6.2: Compliance with Contract Standing Orders	Risk Rating	Agreed Management Actions
<p>The Authority should ensure compliance with the CSOs relating to maintaining evidence for steps conducted by officers before letting a contract.</p> <p>CSO 6.1(l) states that an officer must “retain evidence that the above steps (6.1(a)-(l)) have been carried out for examination by internal or external auditors;”. In all three cases tested that were not conducted in partnership, evidence had not been retained regarding various steps required before letting a contract as per CSO 6.1, including estimation of the value of the contract, ensuring there is sufficient budgetary provision, and taking into account the outcome from any strategic service review.</p> <p>Where a clear audit trail is not maintained, the Authority may be in non-compliance with document/evidence retention regulations, and effective review and lessons learned exercises related to the suitability of the procurement, as well as the performance of the procurement team more generally is not possible.</p>	L	<p>Action:</p> <p>Standing Orders to be reviewed and guidance on the updated Orders and compliance to be added to guidance to be issued to Officers</p> <p>Officer responsible: Procurement Manager</p> <p>Date to be implemented by: September 2022</p>

Finding 7: Contract Performance Monitoring	Risk Rating	Agreed Management Actions
<p>Management may consider implementing a schedule that includes the contractually required performance monitoring meetings. This will assist in ensuring that contracts are complied with and the Authority has appropriate oversight regarding the performance of contracts.</p> <p>We tested a sample of five procurements and noted that in two cases where procurements were conducted in partnership, the contracts required performance monitoring meetings no less than every six months. However, we found that in one case (TW Pumping Appliances), no such meetings had taken place since the procurement team of the lead authority, Oxfordshire County Council was no longer extant. In the remaining case (Water Hygiene Monitoring & Related Services), we were provided with certificates showing the performance of the contract by the supplier, but no formal meetings were taking place.</p> <p>If predetermined meetings are not adhered to, the Authority will have limited oversight regarding the performance of a contract. Subsequently, it may be exposed to non-compliant suppliers/service providers, meaning the Authority does not achieve value for money.</p>	M	<p>Action:</p> <p>Performance monitoring meetings should be undertaken by the contract owner rather than the Procurement Team.</p> <p>Guidance on managing the performance of contracts will be included in procurement guidance to be disseminated to other departments (see also Finding 1).</p> <p>Officer responsible: Procurement Manager</p> <p>Date to be implemented by: September 2022</p>
Finding 8: Procurement Key Performance Indicators	Risk Rating	Agreed Management Actions
<p>The Authority should implement KPIs for the Procurement team to measure its effectiveness. Action should be taken to address poor performance when areas of weakness are identified.</p> <p>The Procurement Manager confirmed that the Authority does not currently have KPIs to report against concerning procurements. A savings tracker is in place, but this is not actively used to monitor performance and was not reported to a governance meeting or the SLT.</p> <p>If there are no KPIs in place, the Authority may fail to identify instances of poor performance and fail to address extant problems, which may lead to repeated mistakes in future projects.</p>	M	<p>Action:</p> <p>A small number of KPIs will be developed to monitor and report on the performance of procurement within BFRS.</p> <p>Officer responsible: Procurement Manager</p> <p>Date to be implemented by: December 2022</p>

Finding 9: Compliance Monitoring	Risk Rating	Agreed Management Actions
<p>The Authority should ensure that compliance with procurement and contract management requirements is monitored regularly. Management may consider implementing spot checks on procurements to ensure compliance.</p> <p>Standing Order 2.2 (f) states that it is the responsibility of the Chief Fire Officer and Chief Executive to "ensure that his or her staff complies with these standing orders relating to Contracts". However, we note that the Authority does not conduct compliance-based monitoring activities. The Integra finance system includes predetermined steps requiring differing authority levels and illustrating clear segregation of duties through the procurement process from requisition to buyer approval. However, this does not ensure more broadly compliance with the CSOs or procurement and contract management requirements.</p> <p>If compliance against CSOs is not monitored, the Authority may become non-compliant with its responsibilities regarding procurement. This could lead to financial loss and/or reputational damage.</p>	<p>M</p>	<p>Action:</p> <p>Compliance with CSOs is checked by the Procurement Team before any purchase order is issued through the Integra finance system. It is not possible to raise a purchase order without Procurement approval in the system.</p> <p>No further action is required in respect of this finding.</p> <p>Officer responsible: n/a</p> <p>Date to be implemented by: n/a</p>

Appendix 1: Definition of Conclusions

Key for the Overall Conclusion:

Below are the definitions for the overall conclusion on the system of internal control being maintained.

Definition		Rating Reason
Substantial	There is a sound system of internal control designed to achieve objectives and minimise risk.	<p>The controls tested are being consistently applied and risks are being effectively managed.</p> <p>Actions are of an advisory nature in context of the systems, operating controls and management of risks. Some medium priority matters may also be present.</p>
Reasonable	There is a good system of internal control in place which should ensure objectives are generally achieved, but some issues have been raised which may result in a degree of risk exposure beyond that which is considered acceptable.	<p>Generally good systems of internal control are found to be in place but there are some areas where controls are not effectively applied and/or not sufficiently developed.</p> <p>Majority of actions are of medium priority, but some high priority actions may be present.</p>
Partial	The system of internal control designed to achieve objectives is inadequate. There are an unacceptable number of weaknesses which have been identified and the level of non-compliance and / or weaknesses in the system of internal control puts the system objectives at risk.	<p>There is an inadequate level of internal control in place and/or controls are not being operated effectively and consistently.</p> <p>Actions may include high and medium priority matters to be addressed.</p>
Limited	Fundamental weaknesses have been identified in the system of internal control resulting in the control environment being unacceptably weak and this exposes the system objectives to an unacceptable level of risk.	<p>The internal control is generally weak/does not exist. Significant non-compliance with basic controls which leaves the system open to error and/or abuse.</p> <p>Actions will include high priority matters to be actions. Some medium priority matters may also be present.</p>

Management actions have been agreed to address control weakness identified during the exit meeting and agreement of the draft Internal Audit report. All management actions will be entered onto the Pentana Performance Management System and progress in implementing these actions will be tracked and reported to the Strategic Management Board and the Overview & Audit Committee.

We categorise our management actions according to their level of priority:

Action Priority	Definition
High (H)	Action is considered essential to ensure that the organisation is not exposed to an unacceptable level of risk.
Medium (M)	Action is considered necessary to avoid exposing the organisation to significant risk.
Low (L)	Action is advised to enhance the system of control and avoid any minor risk exposure to the organisation.

Appendix 2: Officers Interviewed

The following staff contributed to the outcome of the audit:

Name:

Ronda Smith

Title:

Procurement Manager

The Exit Meeting was attended by:

Name:

Ronda Smith
Harry Jay
Nick Parford

Title:

Procurement Manager
Internal Auditor
Internal Auditor

The auditors are grateful for the cooperation and assistance provided from all the management and staff who were involved in the audit. We would like to take this opportunity to thank them for their participation.

Appendix 3: Distribution List

Draft Report:

Ronda Smith
Mark Hemming

Procurement Manager
Director of Finance and Assets

Final Report as above plus:

Jason Thelwell
Ernst and Young

Chief Fire Officer
External Audit

Audit Control:

Closing Meeting
Draft Report
Management Responses
Final Report
Audit File Ref

03/12/2021
07/02/2022
01/03/2022
01/03/2022
22/34

Disclaimer

Any matters arising as a result of the audit are only those, which have been identified during the course of the work undertaken and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that could be made.

It is emphasised that the responsibility for the maintenance of a sound system of management control rests with management and that the work performed by Internal Audit Services on the internal control system should not be relied upon to identify all system weaknesses that may exist. However, audit procedures are designed so that any material weaknesses in management control have a reasonable chance of discovery. Effective implementation of management actions is important for the maintenance of a reliable management control system.

Contact Persons

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