



Business Assurance and Risk Management

Contract and Critical Supplier Management - FINAL

Auditors

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Management Summary

Introduction

The Contract Management & Critical Supplier Management audit is part of the 2023/24 Internal Audit plan for the Buckinghamshire & Milton Keynes Fire Authority (BMKFA) ("the Authority"). The Audit Committee has commissioned this Audit in response to the significant risks associated with these areas, as identified in the Authority's Risk Register.

Contract Management is a high-value activity within the Authority, ensuring all contracts are properly managed, enforceable, and safeguarded against potential risks. The Authority spends approximately £8.7 million a year on a range of goods and services and is committed to ensuring the achievement of value for money from all supplier expenditure. This spending is a mixture of Capital and Revenue expenditure. The Authority also often works collaboratively with other Fire and Rescue Services to seek not only better pricing but also to achieve Operational alignment of Equipment and Services.

Critical Supplier Management focuses on the Authority's relationship with its key suppliers, whose disruption or failure could negatively impact the Authority's operations.

Audit Objective

The overall objective of this audit is to provide assurance over the adequacy and effectiveness of current controls over Contract Management and Critical Supplier Management and provide guidance on how to improve the current controls in the future.

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

Scope of work

The agreed scope of this audit was:

- Contract Management
- Critical Supplier Management

This audit only 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
Partnership Working				
Contract Management	Limited	0	4	1
Critical Supplier Management	Reasonable	1	0	0
Total	6	1	4	1

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

Contract Management

We confirmed that a Contract Management Framework was in place, lasting from 2022 to 2026. It was submitted to and subsequently approved by the Business Transformation Board (BTB) and then the Senior Management Board (SMB). We reviewed minutes from both the BTB and the SMB to confirm that the Contract Management Framework was discussed and approved (in July & August 2022 respectively). The Framework is due for review in 2026, however, a review sooner than this may be triggered once the new Procurement Act is brought into force in October 2024. Through review of the Contract Monitoring Framework, it was noted that it does not contain any guidance related to contract management meetings with suppliers, how to monitor and report on contract expenditure, and guidance for establishing and monitoring KPIs (**Finding 2**).

The Procurement Manager advised that all contracts are held centrally on the Authority's 'N Drive' within the Finance & Procurement section. The drive has access controls so that only the Finance and Procurement Teams, as well as individual contract managers, can access the Authority's contracts. We confirmed this through observation via screen-sharing capabilities.

The Authority maintains a contracts register internally which lists each contract, the contract manager, start and end dates, contract supplier, and the contract management category (Platinum, Gold, Silver, and Bronze). Staff can access this register and easily find which staff member manages that contract, as it is stored on the staff intranet. Additionally, the contract register is also published on the authority website; without the names of contract managers. However, the

Procurement Manager advised that the Contracts Register is reviewed on a quarterly basis, but no evidence could be provided to confirm this is the case as reviews are not formally recorded; it is the responsibility of a member of the Procurement Team (**Finding 6**)

Should staff have queries regarding individual contracts, they can reach out to the contract manager directly or email a dedicated procurement inbox; procurement@bucksfire.gov.uk

We selected sample of three platinum level contracts from the Authority's Contracts Register, out of a population of 83 to undertake testing. The contracts were:

- Thames Valley Pumping Appliances: Emergency One Ltd;
- Respiratory Personal Protective Equipment (PPE): Interspiro Ltd; and
- MDT Software Maintenance: Airbus.

Through discussions with the Procurement Manager, we were informed that there is no general trend analysis for the Authority's contractual KPIs and performance is not reported upwards to senior management and there is no formal requirement for reporting. The Procurement Manager advised that the Authority has a Performance Management Board that meets monthly, and where there are significant contract issues that cannot be addressed through day-to-day operations, these will be escalated to the board for direction and action. Of the three contract samples we tested, we noted the following:

- There were no KPIs established for the MDT Software Engineering and Thames Valley Pumping Appliance contracts; and
- KPIs were agreed with the contractor for the Respiratory PPE contract in November 2023 and these are due to be tracked from January 2024. However, the contract started in December 2021, meaning more than two years have passed and contractual KPIs are still not formally in place (**Finding 4**).

The Contract Management Framework states that contract reviews, including analysis of KPIs, should be taking place quarterly for Platinum and Gold contracts. However, individual contracts may require more frequent contract management meetings. Additionally, training provided to procurement staff states that contract managers should meet regularly with suppliers. Otherwise, contract management meetings should be undertaken regularly, however, the frequency of these meetings is not formally defined; often it is left up to the contract manager, unless it is defined in the contract itself. Of the three contracts we tested, we found the following:

- Periodic contract management meetings were not going ahead for one of the three contracts (Thames Valley Pumping Appliances); and
- Regular contract management meetings were going ahead for the remaining two contracts, however, in one case (MDT Software) minutes were not taken of the fortnightly meetings, so we could not confirm if they were going ahead as scheduled (**Finding 3**).

For the Respiratory PPE contract, through review of contract management meeting minutes between the Authority and the contractor from the past six months (May to October 2023), we confirmed that meetings were going ahead. The signed contract states that monthly performance review meetings should be taking place. We confirmed that minutes are taken for each meeting and the contract manager at the Authority is in attendance, alongside the contract managers from two other authorities; as well as representatives from the contractor. In May and June, meetings took place fortnightly as the contract was still in the implementation.

The Contract Management Framework states that contract managers should maintain an 'Action log of on-going issues'. The Framework also states that all contracts, no matter what priority level, should maintain an action log to accurately record issues and follow-up to resolution. We selected three contracts to test whether actions arising from the meetings with contractors are shown to be recorded, followed-up, and resolved. We noted the following:

- Two of the three contracts (Thames Valley Pumping Appliance and MDT Software) did not contain a log of actions arising with meetings from contractors (**Finding 5**).

We were advised by the Procurement Manager that the Authority uses the Integra finance system and that all budget managers/contract managers monitor expenditure monthly via budget management forecasting. Budget holders forecast expected expenditure within the system against their budget codes, which includes contract expenditure allocated within their budget lines. We selected three contracts to test whether contract expenditure is regularly monitored by contract managers. We noted that in all three cases, contract expenditure documentation was readily available and exported from Integra. This included contract capital expenditure for the Thames Valley Pumping Appliance and Respiratory PPE contracts from April 2023 to October 2023.

We were further advised by the Procurement Manager that Integra is updated with the expenditure information via monthly forecasts completed by the budget/contract manager within the system. This is a monthly process automated by the system and managed by the budget manager/contract manager and the finance team. Integra provides built in controls that prevent any overspend of the allocated budget. We confirmed through discussions with the Procurement Manager and analysis of contract expenditure, that no overspending had occurred for the three contracts we selected.

Critical Supplier Management

BMKFA has a Contract Management Framework 2022 to 2026, which sets out the contract management process, which includes the critical supply. Per the document, the Authority prioritises its contract management activities based on:

- Risk to the organisation;
- Contract value;
- Criticality of supply; and
- Strategic significance.

BMKFA's model is designed so that contracts of a higher value and/or present the most risk to the business if not delivered, receive the upmost deliberation. Per the document, the model used a simpler presentation so that it is easier for contract managers to use. The model is based on the identification of the associated risk and impact associated with contract failure. Each contract is allocated to one of the four quadrants (platinum, gold, silver, bronze) based on the best fit to each of the four colour options. A minimum set of actions and reviews are allocated to each quadrant enabling the right level of resources to be allocated to the management of each contract. We obtained evidence that BMKFA maintains a Critical Suppliers list. Per the Contract Management Framework, contracts with a value of over £1m will always be classified as Gold or Platinum contracts. We confirmed that the three contracts above £1M were classified as a Platinum critical supplier. The following illustrates the quadrants that are used to categorise the contracts according to the risk:

- Platinum
 - Essential to delivery of the service;

- Strategic nature goods/services;
- Specialist with only a few suppliers; and
- Contracts with a value of over £1M.
- Gold
 - Commodities / Services important to delivery of projects that if not delivered could hold up the delivery of a project;
 - Suppliers may not have an agile supply option; and
 - Contracts with a value of over £1M.
- Silver
 - Specialist non-essential services/supplies; and
 - Delay to lead times manageable.
- Bronze
 - Items that are readily available from wide range of suppliers;
 - Easy to source / Call-off contract; and
 - Non-essential commodity items.

From discussions with the Procurement Manager, the risks associated with each critical supplier is assessed at the point of awarding the contract. A review of the Invitation to tender document confirmed that the BMKFA put in control measures to assess the risk. From the document, Section three sets out the financial accounts evaluation criteria with the acceptable financial ratios, (The potential service provider must score the minimum pass mark for each test in the set out table and meet the criteria to pass Procurement Dun and Bradstreet assessment; a leading and objective business risk indicator which assesses whether a business is likely to be a going concern over the next 12 months. Where a company fails any of the sub criteria or the Procurement Dun and Bradstreet assessment the Council will carry out further analysis and may request further information to assure itself that the additional risk this poses is acceptable). Section four the Council will carry out assessment using ratings models available via Procurement Dun and Bradstreet reports:

- D&B Risk Indicator
- D&B Financial Strength Indicator.

The Contract Management Framework sets out the required checks that the authority expects all its suppliers to be able to meet before they are approved. The criteria are set out in the Invitation to Tender. BMKFA also has ongoing checks to ensure the suppliers continue to remain compliant with the tendering requirement. Some are performed annually and quarterly. Also, this is also dependent on their priority classification (Platinum, Gold, Silver, or Bronze). From discussions with the Procurement Manager, BMKFA subscribes to Experian, which they use for the financial assessment of the critical suppliers. The Procurement Team is responsible for Suppliers due diligence. They carry out the checks annual via the Annual Health Check report. A review of the Annual Health Check report confirmed that BMKFA conducted Pre-contract checks for all three suppliers, including:

- Financial Checks which are performed via Experian;
- Data Protection; evidence on the Annual Health Check Spreadsheet;
- Equality, Diversity, & Inclusion; evidence on the Annual Health Check Spreadsheet;

- Insurance; evidence on the Annual Health Check Spreadsheet; and
- Relevant and adequate experience and evidence on the Annual Health Check Spreadsheet.

From discussions with the Procurement Manager, the Contract Managers are responsible for managing certain aspect of the contracts performance, while the Procurement are responsible for the other aspect of the contract performance. The performance metrics are set out in the framework document and are monitored based on their risk classification (platinum, gold, silver, and bronze). We reviewed the three samples to verify that the performance metrics are applied consistently for each sampled critical supplier, and their performance is tracked over time. The following was found:

- Business Continuity Plans: All three samples were evidenced to have a BCP in place;
- Annual contract and price review: two samples (Bryt Energy and Revolution Air Services Ltd) do not perform Annual contract and price review;
- Risk Logs/Assessments: the three samples do not have a contract risk register and on the Corporate risk register, the suppliers/contract do not appear in the register; and
- Quarterly contract reviews KPIs: the three samples do not conduct quarterly contract reviews (**Finding 1**).

Table 2: Detailed Audit Findings and Management Action Plan

Finding 1: Performance Metrics of Critical Suppliers	Risk Rating	Agreed Management Actions
<p>Performance metrics are set out in the Contract Management Framework document and are monitored based on their risk classification (platinum, gold, silver, and bronze). Per the framework, the Contract Managers are responsible for managing the following aspect of the contracts performance:</p> <ul style="list-style-type: none"> • Business continuity plans; • Annual contract and price review; • Risk logs/assessments; and • Quarterly contract reviews of KPIs. <p>We reviewed three random samples to verify that the performance metrics are applied consistently for each sampled critical supplier, and their performance is tracked over time. The following was found:</p> <ul style="list-style-type: none"> • Two of the samples (Bryt Energy and Revolution Air Services Ltd) do not perform Annual contract and price reviews; • The three samples do not have a contract risk register and on the Corporate risk register, the suppliers/contract are not listed; and • Quarterly contract reviews were confirmed not to taking place. <p>There is a risk that the BMKFA does not track the performance of its critical suppliers, resulting in non-performing suppliers not being identified and underperformance is not corrected.</p> <p>The Authority should implement a routine reporting schedule, either monthly or quarterly, to provide timely updates on contract performance. The Authority should further schedule and conduct contract monitoring meetings as per stipulated frequency, ensuring consistent engagement to facilitates proactive issues resolution and effective contract monitoring.</p>	<p>H</p>	<p>Action:</p> <p>A “Contract Management Central Log” will be set up to record that contract management is being completed by contract managers, in accordance with the Contract Management Framework.</p> <p>This will include:</p> <ul style="list-style-type: none"> • Contract Management Category • Contract reviews • Meetings & Action Log • KPI’s, if applicable • Contract budget cost centre monitoring • Contract term, extensions & exit <p>This will be monitored quarterly and reported to senior Heads of Service/Department.</p> <p>Officer responsible: Procurement Manager</p> <p>Date to be implemented by: September 2024</p>

Finding 2: Contract Management Framework	Risk Rating	Agreed Management Actions
<p>The Authority has a Contract Management Framework in place, covering the period August 2022 to August 2026 which was approved by both the BTB and SMB in July 2023 and August 2023 respectively.</p> <p>However, it was noted that through review of the Contract Monitoring Framework, it does not contain any guidance related to contract management meetings with suppliers, how to monitor and report on contract expenditure, and guidance for establishing and monitoring KPIs.</p> <p>Where key policies and procedural guidance do not fully cover a process or reflect current practice, there is a risk that staff may manage contracts incorrectly or inefficiently.</p> <p>The Authority should ensure that procedural guidance covers best practices for contract management meetings, how to monitor and report on contract expenditure, and establishing and monitoring.</p>	M	<p>Action:</p> <p>“Procurement to Contract Manager Handover” guidance document to be provided to Contract Managers.</p> <p>This guidance document will support the requirements set out in the Contract Management Framework.</p> <p>This will contain a link to the further guidance already available to all Contract Managers through the e-learning platform Contract Management training package.</p> <p>Officer responsible: Procurement Manager</p> <p>Date to be implemented by: June 2024</p>
Finding 3: Contract Management Meetings	Risk Rating	Agreed Management Actions
<p>We selected a sample of three platinum level contracts from the Authority's Contracts Register, out of a population of 83 to test whether periodic contract management meetings are taking place, to an appropriate or required frequency, appropriately documented, and are attended by the appropriate staff. We noted the following:</p> <ul style="list-style-type: none"> Thames Valley Pumping Appliance Contract: The contract manager for this contract advised that periodic contract management meetings have not been taking place with the contractor. The signed contract does not outline the frequency of contract management meetings but does state that they should be taking place regularly. The Contract Manager did advise that regular contact is made with the supplier through phone calls and emails, but formal meetings with minutes and action trackers do not take place. For this contract, there are build schedules to meet and the contract manager will attend on site to inspect the progress of orders. We reviewed an invoice 	M	<p>Action:</p> <p>This will be addressed through the introduction of the “Procurement to Contract Manager Handover” guidance document (refer to Finding 2).</p> <p>Officer responsible: Procurement Manager</p> <p>Date to be implemented by: June 2024</p>

<p>to confirm that they had booked a trip to Scotland to visit the contractor in person as the contractor is based in Scotland. The trip was scheduled for December 2023.</p> <ul style="list-style-type: none"> MDT Software Contract: The contract manager advised that they meet with the contractor fortnightly due to the imperative nature of the contract. This is a multi-authority contract, so they meet with the contractor alongside representatives from Oxfordshire and Royal Berkshire Fire Rescue Services. However, we were advised that meetings are not minuted so no evidence could be provided to confirm meetings were going ahead as scheduled. The signed contract does not define how frequently contract monitoring meetings should be taking place. <p>Where contract managers are not meeting with the contractor periodically, there is a risk that poor performance or issues with the services provided are not identified and addressed in a timely manner. If meetings are not minuted, there is a risk that key decisions or actions cannot be referred back to due to a lack of an audit trail.</p> <p>The Authority should ensure that contract managers are reminded of the importance of periodic contract management meetings with the contractors they manage. Contract management meetings should be minuted and retained for future reference.</p> <p>Meetings should be held at the frequency defined in each individual contract; where this is not applicable, a standard frequency should be established for guidance and included within the Contract Management Framework. Frequency of meetings should be determined by contract priority.</p>		
<p>Finding 4: Contract KPIs and Performance Reporting</p>	<p>Risk Rating</p>	<p>Agreed Management Actions</p>
<p>Through discussions with the Procurement Manager, we were informed that there is no general trend analysis for the Authority's contractual KPIs and performance is not reported upwards to senior management and there is no formal requirement for reporting.</p> <p>The Procurement Manager advised that the Authority has a Performance Management Board that meets monthly, and where there are significant contract issues that cannot be addressed through day-to-day operations, these will be escalated to the board for direction and action. We selected a sample of three platinum level contracts from the Authority's Contracts Register, out of a population of 83 to test whether KPIs have been established and that they are actively analysed and discussed with contractors. We noted the following:</p>	<p>M</p>	<p>Action:</p> <p>This will be addressed by the introduction of:</p> <p>The “Procurement to Contract Manager Handover” guidance document (refer to Finding 2).</p> <p>This will be monitored and reported on by the introduction of the “Contract Management Central Log” (refer to Finding 1).</p>

<ul style="list-style-type: none"> • There were no KPIs established for the MDT Software Engineering and Thames Valley Pumping Appliance contracts. The former is over 20 years old, and they do not have a lot of choice and have to be consistent with two other authorities. The latter, they are wary of implementing KPIs and penalties due to the niche nature of the services they provide; they want to maintain a good relationship with the supplier and some of the items have a 10 year warranty which provides some assurance. However, KPIs are not just a stick to punish poor performance. • KPIs have been agreed for the Respiratory but are not officially reported on yet as the contract has been in the implementation phase for 12 months. We reviewed the draft KPIs to confirm they were in place, and they are set to come into force from January 2024. A total of seven KPIs have been established with corresponding targets, and these include measures such as: compliance with the Authority's H&S procedures and all goods should meet the agreed quality standards. <p>Where KPIs have not been established and are not reported on to senior management, there is a risk that poor performance remains unidentified and measures to improve performance are not put in place.</p> <p>The Authority should ensure that, where applicable, KPIs and corresponding performance targets are established for all contracts. Contract Managers should discuss KPI performance with their respective contractor periodically, and KPI performance across all contractors should be recorded centrally and reported to senior management.</p>		<p>Officer responsible: Procurement Manager</p> <p>Date to be implemented by: September 2024</p>
<p>Finding 5: Contract Management Action Trackers</p>	<p>Risk Rating</p>	<p>Agreed Management Actions</p>
<p>The Contract Management Framework states that contract managers should maintain an 'Action log of on-going issues'. The Framework also states that all contracts, no matter what priority level, should maintain an action log to accurately record issues and follow-up to resolution.</p> <p>We selected a sample of three platinum level contracts from the Authority's Contracts Register, out of a population of 83 total contracts to test whether actions arising from the meetings with contractors are shown to be recorded, followed-up, and resolved. We noted the following:</p> <ul style="list-style-type: none"> • MDT Software and Thames Valley Pumping Appliance: We were advised by both contract managers that meeting minutes are not taken and that action logs that include issues that should have been raised during periodic contract management meetings are not drafted. 	<p>M</p>	<p>Action:</p> <p>This will be monitored through the creation of the "Contract Management Central Log" (refer to Finding 1).</p> <p>Officer responsible: Procurement Manager</p> <p>Date to be implemented by: September 2024</p>

<p>Where action logs are not maintained and updated between contract management meetings, there is a risk that agreed actions are not followed up on and completed.</p> <p>The authority should ensure that key decisions and actions for completion that are raised during contract management meetings are tracked in action logs and marked as complete or updated with new deadlines.</p>		
<p>Finding 6: Contracts Register</p>	<p>Risk Rating</p>	<p>Agreed Management Actions</p>
<p>The Authority maintains a contracts register internally which lists each contract, the contract manager, start and end dates, contract supplier, and the contract management category (Platinum, Gold, Silver, and Bronze).</p> <p>The Procurement Manager advised that the Contracts Register was reviewed on a quarterly basis, however, this could not be formally evidenced as taking place. We were also advised that the review may not involve changing the name of the contract manager as contract management is awarded based on someone's role, rather than the individual. It was noted through review of the Register that the role of the contract manager is not actually listed, so if staff had query regarding a contract, the contract manager may not be easily identifiable if the previous manager has left the authority or changed roles.</p> <p>Where a contracts register is not periodically updated and reviewed for accuracy, there is a risk that staff are unable to reach the contract manager and queries or issues remain unresolved.</p> <p>The Authority should ensure that the contracts register is subject to periodic review and signed off as evidence of completion. The review should include a check to confirm that all contracts are current and have not expired, and that the contract manager information is up to date and correct.</p>	<p>L</p>	<p>Action:</p> <p>The Contract Register is a 'Live' document, reviewed and updated as part of the business-as-usual activities of the procurement team.</p> <p>An internal Contract Register with the Contract Managers' job titles will be refreshed monthly and published to the staff Intranet.</p> <p>Officer responsible: Procurement Manager</p> <p>Date to be implemented by: April 2024</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	A sound system of governance, risk management and control exist, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	<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 generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.	<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>
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.	<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>
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.	<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 actioned. 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 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:	Title:
Ronda Smith	Procurement Manager

The Exit Meeting was attended by:

Name:	Title:
Ronda Smith	Procurement Manager

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

Name:	Title:
Mark Hemming	Director of Finance and Assets
Ronda Smith	Procurement Manager

Final Report as above plus:

Name:	Title:
Louise Harrison	Chief Fire Officer
Ernst and Young	External Audit

Audit Control:

Deliverable	Date
Closing Meeting	09/01/2024
Draft Report	07/02/2024
Management Responses	09/02/2024
Final Report	13/02/2024

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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