

Internal Control Systems

It is essential that robust internal control systems are established and maintained.

The Head of Procurement (or equivalent) should ensure that a scheme of delegated purchasers, with the appropriate authority levels and separation of duties is published, reviewed annually and complied with.

The published separation of duties and authority levels should be embedded into the computer systems, with reports available. Formal procurement procedures should be published, maintained and regularly reviewed to ensure they remain fit for purpose.

All control systems should be subject to internal and external audits. Any audit recommendations should be published as an improvement plan, which includes action/report dates, to the Organisation's management team.