

The following table shows our audit focus areas. They cover a number of sound procurement practices and controls, and are not intended as an exhaustive list.

Procurement Framework	Focus Area	What we expected to see:
<b>Policy</b>	Policy	<ul style="list-style-type: none"> <li>LGs regularly review policy to assess if value thresholds and quote requirements reflect current needs</li> <li>policies are clear about when and how to apply exemptions</li> </ul>
<b>Training</b>	Training	<ul style="list-style-type: none"> <li>LGs provide all staff involved in the procurement process with training in relevant policy and processes</li> <li>training emphasises personal accountability and how probity and transparency relate to procurement</li> <li>LGs provide staff with refresher training</li> </ul>
<b>Sourcing</b>	Seeking quotes	<ul style="list-style-type: none"> <li>that business requirements were determined prior to engaging suppliers</li> <li>LG staff used the right purchasing method, as required by their own policies and the Regulations</li> <li>that the use of exemptions was justified and documented</li> </ul>
	Tendering	<ul style="list-style-type: none"> <li>that tenders were advertised, opened, assessed and recorded in line with the Regulations</li> <li>documentation was retained to support open, fair and transparent decisions, and show that processes have been followed</li> <li>that a Tenders Register was maintained in line with Regulations</li> </ul>
	Conflict of interest	<ul style="list-style-type: none"> <li>that tender evaluation panel members provide positive assurance declarations</li> <li>that declarations were retained and there was a record of how they were assessed and how any conflicts were addressed</li> </ul>
	Purchase orders and approvals	<ul style="list-style-type: none"> <li>that purchase orders were raised for the full expected amount of the procurement</li> <li>purchase orders were approved by staff with appropriate authority</li> <li>internal approvals were obtained before goods and services were purchased</li> </ul>

Procurement Framework	Focus Area	What we expected to see:
	Segregation of duties	<ul style="list-style-type: none"> <li>• appropriate segregation of duties across the procurement process</li> </ul>
	Reviewing invoices and payments	<ul style="list-style-type: none"> <li>• any differences between invoice charges and quoted or contracted rates had been reviewed and appropriately justified</li> <li>• goods and services were received and approved by staff with appropriate authority</li> <li>• that there were strong controls around payment of suppliers and access to bank accounts</li> <li>• documentation was retained to support open, fair and transparent decisions, and show that processes have been followed</li> </ul>

