



INTERNAL AUDIT

MFRS - PROCUREMENT

FINAL REPORT

STATUS

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Similarly, this audit report, or extracts from it, should not be included in, or appended to, any committee report, nor should it be quoted as a background paper to any committee report without firstly consulting the Lead Audit Manager.



SUBJECT:	MFRS - Procurement
AUDIT MANAGER:	Philip Wragg
AUDITOR:	Elisabeth Harris
DATE:	15 December 2009
DISTRIBUTION:	Bob Caton, Julie Kennedy

AUDIT OPINION *

The overall opinion was :

Substantial

There is a sound system of control and governance in place to achieve the system objectives, controls are being consistently applied and the relevant risks to the service are well managed.

RECOMMENDATIONS SUMMARY

Priority	Category	Number in this report
★★★	Essential/Strategic	0
★★	High	0
★	Medium	0

For an explanation of audit opinion and recommendation grading please see the Appendix to this report. N.B. recommendations will be followed up.

EXECUTIVE SUMMARY

An audit of the Authority's procurement arrangements has been completed as part of the agreed 2009/10 plan of audit work for Merseyside Fire and Rescue Service (MFR&S).

The main objective of the audit was to assess whether the controls over the procurement process are working effectively to mitigate risks. We also considered the level of compliance with key policies and procedures, as well as measures to ensure that value for money is being prioritised and achieved.

Overall Internal Audit can offer substantial assurance that there is a sound system of control in place to achieve the key objectives. Controls are being consistently applied and the relevant risks to the service are well managed.

From the sample of contracts selected for review it was found that:

- all aspects of the evaluation and analysis stages prior to awarding a contract were documented, and clear, and an accurate audit trail was evident,
- scoring of the contracts selected was accurate and transparent with all suppliers being kept informed of the process when necessary,
- contracts were awarded fairly, on a value for money basis, and in the best interests of the Authority, and
- all contracts followed the correct procedures and adhered to the correct legislation and regulations for UK and EU contracts.

Further, it was noted that the procurement department strive to demonstrate best practice and are currently involved in an efficiency savings project along side four other North West Authorities.

There are no recommendations arising from this report.