City of Glasgow College

Board of Management

Audit and Assurance Committee

Date of Meeting	**Wednesday 13 May 2020**
Paper No.	**AAC4-D**
Agenda Item	**5.3.2**
Subject of Paper	**Internal Audit Report – Procurement and Creditors/Purchasing**
FOISA Status	**Disclosable**
Primary Contact	**Henderson Loggie**
Date of production	**May 2020**
Action	**For Discussion and Decision**

Recommendations

The Committee is asked to consider and discuss the report and the management responses to the internal audit recommendations.

1.   Purpose of report

The purpose of this review is to provide management and the Audit Committee with assurance on key controls relating to the curriculum and financial plans in place for City of Glasgow College and their alignment with the regional plan for Glasgow and the college student number targets.

2.   Context and Discussion

This internal audit of Procurement and Creditors/Purchasing provides an outline of the objectives, scope, findings and graded recommendations as appropriate, together with management responses. This constitutes an action plan for improvement.

The Report includes a number of audit findings which are assessed and graded to denote the overall level of assurance that can be taken from the Report. The gradings are defined as follows:

Good	System meets control objectives.
Satisfactory	System meets control objectives with some weaknesses present.
Requires improvement	System has weaknesses that could prevent it achieving control objectives.
Unacceptable	System cannot meet control objectives.

3.   Impact and implications

Refer to internal audit report.

City of Glasgow College

Procurement and Creditors / Purchasing

Internal Audit Report No: 2020/04

Draft issued:	**18 March 2020**
2nd Draft issued:	**6 May 2020**
Final issued:	**7 May 2020**

LEVEL OF ASSURANCE	Satisfactory

Now, for tomorrow

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Contents

Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

Gradings are defined as follows:

Good	System meets control objectives.
Satisfactory	System meets control objectives with some weaknesses present.
Requires improvement	System has weaknesses that could prevent it achieving control objectives.
Unacceptable	System cannot meet control objectives.

Action Grades

Priority 1	Issue subjecting the College to material risk and which requires to be brought to the attention of management and the Audit and Assurance Committee.
Priority 2	Issue subjecting the College to significant risk and which should be addressed by management.
Priority 3	Matters subjecting the College to minor risk or which, if addressed, will enhance efficiency and effectiveness.

Management Summary

Overall Level of Assurance

Satisfactory	System meets control objectives with some weaknesses present

Risk Assessment

This review focused on the controls in place to mitigate the following risks on the City of Glasgow College's (the College's) Risk Register:

- Negative impact of statutory compliance failure (net risk: amber); and
- Failure to achieve operating surplus via control of costs and achievement of income targets (net risk: amber).

Background

As part of the Internal Audit programme at the College for 2019/20 we carried out a review of the procurement framework and purchasing and payment systems. The Annual Plan, approved by the Audit and Assurance Committee in November 2019, identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to the Board of Management and to the Principal that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level. This review was not included in the original Strategic Plan and was added into the Annual Internal Audit Plan for 2019/20 at the specific request of the Audit and Assurance Committee, following the significant fraud identified by the College during 2019. The Forensic Audit Report, published in November 2019, highlighted historical weaknesses in the College's arrangements for procurement and purchasing / creditors. Therefore, this review provided an opportunity to review the impact of the improvement actions progressed by the College to strengthen controls in this area following the discovery of the fraud.

Ensuring that there are robust procurement rules and procedures is important to ensure that the College is purchasing goods and services that represent best value while ensuring compliance with the Procurement Reform (Scotland) Act and related regulations. The College has a Procurement team that provides procurement guidance to staff, which is supported by APUC (Advanced Procurement for Universities and Colleges), the procurement centre of excellence for the college and university sectors.

The majority of expenditure is required to receive a purchase order in the PECOS Purchase Order (PO) system, which requires an authorised requisitioner to raise a PO, a separate authorised approver to approve it, matching of the invoice received to the PO, and for a different individual to approve the invoice. PECOS has approval routes set up, including requiring procurement to approve any expenditure over £2,000. The approved invoices are then processed through payment processing software.

Certain other expenditure does not go through PECOS, including:
- Credit card expenditure – the College has 10 credit cards;
- Petty cash;
- Payments through internet banking; and
- Payments processed directly into payment software, without going through PECOS.

Procurement and Creditors / Purchasing

Scope, Objectives and Overall Findings

This audit focussed on the systems of internal control in place for the ordering of goods and services and the payment of invoices. We also considered whether the procurement strategy which is followed and the procedures which are in place support the delivery of best value purchasing across the College in relation to non-pay spend, recognising that procurement legislation in Scotland has been significantly revised in recent years.

The table below notes each separate objective for this review and records the results:

Objective	Findings			
The specific objectives of this review were to obtain reasonable assurance that:		**1**	**2**	**3**
		No. of Agreed Actions		
Procurement 1. The College's Procurement Policy, Strategy and procurement guidance are comprehensive, kept up-to-date and in line with the Procurement Reform (Scotland) Act 2014 ('the Act') and The Procurement (Scotland) Regulations 2016 ('the Regulations')	**Good**	0	0	0
2. Procurement procedures ensure that: • areas of high spend across the College are monitored appropriately; • opportunities for pooling of expenditure are identified in order to achieve best value; and • collaborative procurements and frameworks available to the College are utilised where appropriate	**Satisfactory**	0	0	2
3. The College's procurement guidance on quotes and tenders are being complied with	**Satisfactory**	0	0	1
Purchasing / Creditors 4. Purchase orders are completed for relevant purchases and are approved by members of staff with sufficient delegated authority prior to issue to suppliers, with the risk of unauthorised and excessive expenditure being minimised	**Good**	0	0	0
5. All liabilities are fully and accurately recorded	**Satisfactory**	0	0	4
6. All payments are properly authorised, processed and recorded	**Good**	0	0	0
7. Appropriate controls are in place over the amendment of standing supplier data on the finance system	**Satisfactory**	0	0	2
		0	**0**	**9**
Overall Level of Assurance	**Satisfactory**	System meets control objectives with some weaknesses present		

Procurement and Creditors / Purchasing

Audit Approach

From discussions with Procurement staff we established the procurement strategies, procedures and monitoring arrangements that are in place within the College. These were then evaluated to establish whether they followed recognised good practice. Specifically, we sought to establish whether the procurement procedures ensured that areas of high spend across the College were monitored appropriately, identifying opportunities for pooling of expenditure in order to achieve best value, and ensuring that joint purchasing arrangements available to the College were utilised where appropriate.

We also documented controls in place within the purchasing / payments system through interviews with Finance staff and also sought to establish whether the expected key controls were in place by reference to standard control risk assessment templates. We also performed compliance testing where considered necessary to determine whether key controls were working effectively, including selecting a sample of items of expenditure from the financial ledger and testing to ensure compliance with the College's Financial Regulations and Procedures.

Summary of Main Findings

Strengths
- There is a dedicated Procurement team, with a Procurement Strategy, Policy, guidance and information on the intranet and College website;
- The PECOS system provides a robust system for requesting and authorising purchase orders;
- Invoices require authorising by an appropriate member of staff;
- Finance have a range of controls in place to check the accuracy of invoices and check that the person approving this has the required authorisation level;
- There are checks done by Finance staff processing items for payment on online banking or through payment transmission software, including ensuring that there is appropriate supporting documentation;
- There are checks in place over credit card use and petty cash claims; and
- Approvers on PECOS, and users on the finance system, online banking and payment transmission software were appropriate.

Weaknesses
- There is currently no formal process in place for the checking of procurement evaluation scoring by an independent person to ensure that the proposed successful tender was appropriately supported by documentation held on file;
- There is currently no review of actual contract spend against the spend set out in the contract;
- Not all procurement files reviewed in our sample testing contained all of the required documentation;
- There were a number of areas for improvement noted around petty cash, confirmation of changes in bank account details, and security over proposed payment files; and
- There would be benefit in providing ongoing training to staff on the need for vigilance and the application of "professional scepticism" when raising and authorising purchase orders, and in approving invoices.

Acknowledgment

We would like to take this opportunity to thank the staff at the College who helped us during the course of our audit visit.

Action Plan

Procurement
Objective 1: The College's Procurement Policy, Strategy and procurement guidance are comprehensive, kept up-to-date and in line with the Procurement Reform (Scotland) Act 2014 ('the Act') and The Procurement (Scotland) Regulations 2016 ('the Regulations')

The College Procurement Policy and Procurement Procedure are published on the College's intranet, and there is also information provided on the Procurement Team and other helpful information displayed on the Procurement intranet page. There is also a comprehensive section on the website on Procurement and Tenders which includes the Colleges Procurement Strategy and Annual Procurement Report. We reviewed the College's Procurement Policy, Strategy and procurement guidance and considered these documents to be comprehensive, up-to-date and in line with the Procurement Reform (Scotland) Act 2014 ('the Act') and The Procurement (Scotland) Regulations 2016 ('the Regulations').

Objective 2: Procurement procedures ensure that: areas of high spend across the College are monitored appropriately; opportunities for pooling of expenditure are identified in order to achieve best value; and collaborative procurements and frameworks available to the College are utilised where appropriate

A quarterly report is produced which quantifies the total expenditure incurred and also the total expenditure incurred without a contract (but which should have had a contract in place - 'maverick spend'), and the resulting percentage of total expenditure that this comprises. This is reported to the Finance and Physical Resources Committee. We note that the percentage of maverick spend has reduced significantly, falling in the period August 2019 to October 2019 to 2%. We were advised that this is a result of tightening of controls on PECOS which requires any purchase order over £2,000 to be progressed through the Procurement Team, and if the spend does not relate to a contract then there is the opportunity to interject before a financial commitment is made.

As part of the work to prepare the Procurement Strategy we noted that for significant procurements there is consideration given on whether to pool existing contracts; to undertake collaborative procurements with other organisations; and to make use of framework agreements. As part of our review of a sample of five procurement exercises we noted that this sample included the use of framework agreements and collaborative procurements.

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Procurement and Creditors / Purchasing

Objective 2: Procurement procedures ensure that: areas of high spend across the College are monitored appropriately; opportunities for pooling of expenditure are identified in order to achieve best value; and collaborative procurements and frameworks available to the College are utilised where appropriate (Continued)

Observation	Risk	Recommendation	Management Response
Controls within Tender Evaluation Process Tender responses are evaluated individually by an evaluation panel, and a consensus quality score is then agreed by the evaluation panel and is formally recorded. The quality score is then added to the pricing score (as calculated by a Procurement Team member) to determine an overall score per bidder. We noted that there are no secondary checks conducted to ensure that a) the correct evaluation panel quality scores have been used in arriving at the final rankings b) that the prices agree to submitted tender prices and c) that the calculation spreadsheet is correct.	Procurement staff may alter final scores to favour a specific bidder, or may inadvertently make errors in calculations, potentially leading to errors in the selection of the preferred bidder.	**R1** Ensure that someone independent of the person preparing the scoring spreadsheet checks the final scoring, including: a) ensuring that quality scores agree to the evaluation panel decision; b) prices agree to the values shown on the PCS tender documentation; and c) that the final spreadsheet figures, calculations and final rankings of bidders are accurate.	Agreed **To be actioned by:** Vice Principal Corporate Services **No later than:** Immediate

Grade	3

Procurement and Creditors / Purchasing

Objective 2: Procurement procedures ensure that: areas of high spend across the College are monitored appropriately; opportunities for pooling of expenditure are identified in order to achieve best value; and collaborative procurements and frameworks available to the College are utilised where appropriate (Continued)			
Observation	**Risk**	**Recommendation**	**Management Response**
Maverick Spend with Contracted Suppliers In calculating the value of 'maverick spend' there is currently an assumption made by Procurement that all spend with a contractor relates to goods and services within the existing contract/s in place. However, we noted that this may not always be the case, as items not within the procurement contract scope may be procured separately by College staff. One mechanism for checking this is to compare the agreed spend per the contract (over the total contract period) to actual cumulative spend over the life of the contract. Procurement regulations require that if actual spend is outwith the contracted spend, plus a specified margin, that the contract must be retendered.	Some 'maverick spend' may be masked within the total spend with contracted suppliers.	R2　　Insert into the Current & Future Tender Plan spreadsheet columns for total contracted spend and contract lifespan and on a regular basis compare actual cumulative spend for these suppliers against total contracted spend (across the life of the contract), following up any contracts where actual spend is well ahead of projected levels of spend.	Agreed **To be actioned by:** Vice Principal Corporate Services **No later than:** 30 September 2020

	Grade	3

Procurement and Creditors / Purchasing

Objective 3: The College's procurement guidance on quotes and tenders are being complied with			
Observation	**Risk**	**Recommendation**	**Management Response**
Compliance with Procurement Procedures and Policy We selected a sample of five procurements and checked whether the key procurement documents were in place, including: a procurement strategy; a tender document; and evaluation spreadsheet; a signed contract award report; and a signed contract or agreement. From this we noted two documents that could not be found and two documents that were incomplete. After our testing was conducted, some of these documents were located on a Procurement Team Member's personal drive. In all cases the documents which were not led on file did not relate to the key evaluation stage, and therefore we do not have any specific concerns over the robustness of the procurement process for the procurements in our sample. However, what this testing has done is highlight the need for increased vigilance in filing down tender documentation.	Procurement exercises may not be as robust as required	**R3** Instigate independent file reviews of all procurements to ensure that all procurement documents have been fully and appropriately completed. Any areas for improvement should be noted and fed back to staff as improvement points for actioning.	Agreed **To be actioned by:** Vice Principal Corporate Services **No later than:** 31 July 2020
			Grade 3

Procurement and Creditors / Purchasing

<u>**Creditors / Purchasing**</u>

Objective 4: Purchase orders are completed for relevant purchases and are approved by members of staff with sufficient delegated authority prior to issue to suppliers, with the risk of unauthorised and excessive expenditure being minimised

We selected from the finance system a sample of 31 expenditure items that had been processed through PECOS (PI transaction type) to ensure that there had been appropriate PO requisitioners, PO approvers and invoice approvers involved, and that key checks on invoices had been undertaken (agreed to PO, College name on invoice, original invoice, agreed to finance system). No issues were noted from this testing, and we confirmed that on every occasion appropriate staff had raised POs, approved POs and approved invoices in line with the College's financial approval matrix.

We also selected a sample of 18 transactions that were of the JNLUP transaction type, for which expenditure had not been processed through PECOS and checked that these had been appropriately authorised. From our testing we identified that two invoice had no PO (one from and one from April 2019 and one from November 2019 and two had retrospective POs raised (January 2019 and April 2019). We were advised that compliance with PO requirements had increased since PECOS had become more embedded within the College. We noted that the Finance team have a spreadsheet that records any invoices without POs or retrospective POs, and Finance raise this issue with relevant staff via email on a regular basis advising them that they must comply with College purchasing requirements. As there is a process in place to identify and follow-up on non-compliance no separate recommendation has been raised regarding this.

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Objective 5: All liabilities are fully and accurately recorded

We documented the processes for processing POs, as well as making payments by petty cash, credit card, direct debit, internet banking and through payment software. From this we noted a number of weaknesses and these are highlighted below.

Observation	Risk	Recommendation	Management Response	
Petty Cash Advances Staff wishing to receive a cash advance for a trip must have this advance signed off by their manager. Following the trip they must support the expenditure by providing receipts. Finance staff advised that sometimes recipients pass the receipts over to Finance to reconcile, and it can be difficult for Finance staff to determine whether the expenditure incurred is valid or not. There would be benefit in having the recipient detail on a template form specifically what the expenditure was for, the justification for this spend, and having receipts attached in a chronological order. This should then be signed off by their line manager prior to submitting to Finance for processing.	Staff receiving cash advances may spend cash on items not related to College business.	**R4** All staff receiving cash advances should fill in a template form setting out for each expense item the date; a description of the nature of the spend; justification as to why this is a valid business expense which relates to the College; the amount claimed; and supporting receipts which match the amount claimed. This should be reviewed and authorised by the claimants line manager prior to submission to the Finance department.	Agreed **To be actioned by:** Vice Principal Corporate Services **No later than:** 31 July 2020	
			Grade	3

Procurement and Creditors / Purchasing

Objective 5: All liabilities are fully and accurately recorded (Continued)			
Observation	**Risk**	**Recommendation**	**Management Response**
Petty Cash Float We note that there is a petty cash float kept in a safe in a locked room with a value of £20,000. We raised with staff whether this level of float was required, and it was agreed that the increased level of expenditure processed through PECOS means that a much lower level of cash float was now needed	The risk of theft of cash from the safe is disproportionate to current need.	**R5** Review the level of the petty cash float held in the safe to ensure that the value of cash held is aligned to identified need.	Agreed Float has already been reduced to £10,000. **To be actioned by:** Vice Principal Corporate Services **No later than:** Immediate
			Grade 3

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Procurement and Creditors / Purchasing

Objective 5: All liabilities are fully and accurately recorded (Continued)			
Observation	**Risk**	**Recommendation**	**Management Response**
Security of Payment File prior to Electronic Payment Software Transmission When a list of payments is generated from the Finance system it creates a text file that lists the names of the payees; their bank account details; and the amount to be paid. This is stored in a network location prior to being uploaded into payment transmission software. There is a risk that bank account details in the payment file could be amended while it is being held on the network location prior to uploading into the payment transmission software.	A staff member could change bank payment details to their own (or to that of an accomplice) and then abscond, particularly if this related to a large bank transfer such as the recurring payment to GLQ	**R6** Ensure that controls are put in place to ensure that the payment file generated by the Finance system cannot be manipulated prior to being uploaded into payment transmission software. This may also include final checking that the correct bank account details for larger payments (such as the GLQ payments) are used.	Agreed **To be actioned by:** Vice Principal Corporate Services **No later than:** 31 July 2020
			Grade 3

Procurement and Creditors / Purchasing

Objective 5: All liabilities are fully and accurately recorded (Continued)			
Observation	**Risk**	**Recommendation**	**Management Response**
Supporting a Culture of Checking Authenticity of Expenditure The College identified a fraud during 2019 which was at least partly attributable to inadequate review of purchase orders. In many organisations there is a culture where staff authorising or raising purchase orders place trust in what they have been told, rather than confirming that there is a real need for the expenditure being requested or authorised. In addition, it is noted that some staff in organisations that raise purchase orders do this at the request of their line manager but do not question the need for the expenditure. The line manager may then authorise the purchase order and incur expenditure not related to the organisation. It is only when all staff involved in raising and authorising purchase orders and invoices have a questioning mindset that such fraud can be identified. In addition, there is the need to advise staff what to do if they have concerns that they are being asked to requisition or approve a purchase order for goods which are not required. The creation of a culture of "professional scepticism" across the College is therefore a powerful weapon in deterring and detecting any future attempts to defraud the College. We note that meetings have taken place with budget managers to reinforce this message and therefore the proposal to create an ongoing programme of fraud prevention is largely around maintaining this momentum and ensuring that the increased levels of vigilance are sustained over time.	There may be purchase of goods or services which are not related to College business.	**R7** A training programme should be developed to remind all staff involved in raising and authorising POs, and all staff involved in authorising invoices, of the importance of remaining vigilant in checking that there is a robust rationale for all expenditure requests. In addition, written guidance should be provided to staff describing the types of scenarios to be aware of, and outlining what they should do if they are unsure whether there is a valid reason for requested expenditure.	Agreed. Further training and communication will be delivered to budget managers after lockdown to the ensure the required attitude, awareness and compliance from the start of the 2020/21 financial year. **To be actioned by:** Vice Principal Corporate Services **No later than:** 30 September 2020
			Grade 3

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Procurement and Creditors / Purchasing

Objective 6: All payments are properly authorised, processed and recorded

We discussed with staff the payment procedures in place and these appeared reasonable including: dual authorisation over electronic bank account transactions (online banking and payment transaction software); review of credit card spend by line managers (or the Chair of the Board in the case of the Principal) and also by the Head of Finance; periodic petty cash reconciliations by the Finance Manager; and review of direct debit expenditure by relevant departments. Cheques are not used by the College.

We selected a sample of 40 payments from the bank account (consisting of 27 payment runs, 3 direct debits, and 10 online banking payments) in the period from 1 August 2019 to 1 February 2020 and found a) adequate dual authorisation of payment runs and b) online banking payments supported by adequate documentation.

A key control over payments is ensuring that users on systems related to making payments are appropriate, and that authorisers have the right authorisation levels. We reviewed the users in key systems involved and noted the following:

- **PECOS:** We reviewed all authorisers on PECOS and checked these to an approved authorisation matrix. From this we noted 15 cost centres that were old and no longer used, but for which there were live authorisers on PECOS. We also noted one person who was on PECOS but not on the authorisation matrix. At the time of the audit the cost centres were deactivated from PECOS and the one person was changed. We also reviewed PECOS administrators and noted 3 people that did not require this level of access and this was also amended at the time of the audit. As the areas noted have been rectified during the audit no recommendation has been raised;
- **Finance System:** We reviewed the list of users and their access rights and considered this to be reasonable;
- **Online banking:** We noted that the users on this system were reasonable. We were advised that there was a system inbuilt control to require that two individuals are involved in making any payment. We were unable to validate this from system settings shown however we checked all payments from 1 December 2019 to 26 February 2020 and noted that in all cases there were different staff raising and approving these payments on the online banking system; and
- **Payment Transaction Software:** We were advised by staff that two separate individuals were required to make transactions, and although system settings could not be found to confirm this, we noted that when a 'dummy' transaction was created and transmitted by one of the Assistant Accountants that this generated an error message advising them that they did not have the permission to process this transaction.

Procurement and Creditors / Purchasing

Objective 7: Appropriate controls are in place over the amendment of standing supplier data on the finance system			
Observation	**Risk**	**Recommendation**	**Management Response**
Procedures Over Bank Account Changes Fraudsters seeking to exploit payment processes often look to change an existing supplier's bank account details to their own. Checks over changes to supplier bank account details are therefore a key control in ensuring that this risk is minimised. We noted that there were no written procedures setting out respective responsibilities of staff and the tasks to be completed when a change in bank account details had been identified. In addition, we noted that the procedure that was to be followed as described by the Finance Manager differed from the procedure as described by a Finance Officer. We tested a sample of 5 bank account changes and noted that four of these changes to standing supplier data had some evidence on file of a check being completed to verify the authenticity of a requested bank account change (although in some instances this evidence of a check was limited to the initials of the Finance staff member and the date). The fifth item in our sample had no evidence on file to confirm that a check had been completed on the authenticity of the change in bank account details requested. We consider it is good practice for Finance staff to phone the organisation (not using contact details provided on the invoice/requesting documentation) and to ask the supplier to confirm the new bank account details over the phone. They should then note on the invoice/change document the name of the staff member who called the supplier, the date of the call, the supplier staff member's name that they spoke to and a brief statement confirming that the new bank account details had been confirmed (or otherwise).	Bank account changes may be advised to the College which are fraudulent.	**R8** Implement written procedures describing the responsibilities and key tasks to be completed when authenticating requests for amendment of existing supplier bank account details.	Agreed. **To be actioned by:** Vice Principal Corporate Services **No later than:** 31 August 2020 **Grade** 3

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Procurement and Creditors / Purchasing

Objective 7: Appropriate controls are in place over the amendment of standing supplier data on the finance system (Continued)			
Observation	**Risk**	**Recommendation**	**Management Response**
Bank Account Changes Report and Related Checks We note that the Finance Manager, prior to supplier payments systematically, reviews bank account detail changes as recorded on the Finance system to ensure that there is appropriate supporting evidence. However, we noted that the postholder can also change supplier bank account details and therefore there is a risk that they could make fraudulent bank account changes and ignore these in their check of bank account changes. Therefore, we would suggest periodic spot checks by the Head of Finance should be introduced as an additional layer of control.	The Finance Manager may make unauthorised bank account changes and these may not be identified.	**R9** We recommend that the Finance Manager should continue to carry out periodic checks on bank account details, including checking whether the required authentication checks have been undertaken (see **R8** above), and where these procedures are not being followed then improvement points should be fed back to the staff concerned. We would also recommend that spot checks by the Head of Finance should be introduced as an additional layer of control to ensure that changes to standing supplier details are legitimate.	Agreed **To be actioned by:** Vice Principal Corporate Services **No later than:** 31 August 2020 **Grade** 3

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