

## INTERNAL AUDIT REPORT: CONSULTANTS

AUDIT FINDINGS	AGREED ACTIONS	ADDITIONAL COMMENTS FOR THIS REPORT
Although individual budgets are controlled and monitored, there is no overall Corporate monitoring of total expenditure on consultants	Reports on consultants expenditure will be made to the Corporate Contracts & Procurement Group	All budgets are required to be managed in accordance with the Financial Regulations and Contract Procurement rules. Budgets are delegated within each Directorate to the relevant responsible officer to deliver the service or function in the most appropriate way.
There are no central/corporate systems in place to evaluate and document the reasons for the employment of consultants	A pro forma for the approval of commissions over agreed values will be introduced	These pro formas can be reviewed at the Contracts & Procurement Group and feedback provided to commissioning officers, and SMT where appropriate
Tender opened in breach of Contract Procurement rules	Staff will be reminded of the correct tendering procedures. The pending introduction of e-tendering should mitigate tendering issues identified	The roll-out of the e-Tendering electronic system will reinforce correct procedure
Consultant appointed in breach of Contract Procurement Rules	Commissioning officers will be reminded of the need to comply with Contract Procurement rules in all instances. Training will be provided for staff	This requirement will be stressed as part of the periodic procurement training provided to staff, via ongoing advice from the Procurement Officer and also via the Intranet site
Professional Indemnity insurance not held by consultant	The requirement to maintain adequate insurances will be reinforced and incorporated within contract documents	As above
Inadequate documentation to demonstrate accountability, transparency and compliance with all relevant rules and regulations	Project management controls will be applied to all significant appointments. Adequate audit trails will be maintained and reporting lines and responsibilities outlined from the outset	A combination of the use of the e-Tendering system at the outset and use of the Corporate Project Management framework during the course of a consultancy will assist.