

BEDFORDSHIRE POLICE AND CRIME COMMISSIONER AND BEDFORDSHIRE POLICE  
POLICE AND CRIME COMMISSIONER FOR CAMBRIDGESHIRE AND CAMBRIDGESHIRE CONSTABULARY  
POLICE AND CRIME COMMISSIONER FOR HERTFORDSHIRE AND HERTFORDSHIRE CONSTABULARY  
POLICE, FIRE AND CRIME COMMISSIONER FOR ESSEX AND ESSEX POLICE  
KENT POLICE AND CRIME COMMISSIONER AND KENT POLICE  
POLICE AND CRIME COMMISSIONER FOR NORFOLK AND NORFOLK CONSTABULARY  
POLICE AND CRIME COMMISSIONER FOR SUFFOLK AND SUFFOLK CONSTABULARY  
**7 Force Procurement**

Internal audit report: 3.20/21

FINAL

10 December 2020

This report is solely for the use of the persons to whom it is addressed.

To the fullest extent permitted by law, RSM Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

# 1. EXECUTIVE SUMMARY

With the use of secure portals for the transfer of information, and through electronic communication means, remote working has meant that we have been able to complete our audit. It is these exceptional circumstances which mean that 100 per cent of our audit has been conducted remotely. Based on the information provided by you, we have been able to sample test, or complete full population testing using data analytics tools.

## Why we completed this audit

An audit of the 7 Force Procurement function was undertaken as part of the respective Force and Commissioners audit plans for 2020/21, with the aim of assessing the processes and controls within the service, including controls around the contract register, undertaking of tender exercises and pipeline activities for recognising upcoming procurement projects.

The 7 Force Procurement function's aim is to use the collaborative buying power of the seven forces (Bedfordshire, Cambridgeshire, Essex, Hertfordshire, Kent, Norfolk and Suffolk) to obtain better value for money when acquiring contracts. All procurements of £50k and above are managed by the 7 Force Procurement team, with procurements under £50k undertaken locally, with 7 Force Procurement input where necessary. Joint Contract Standing Orders have been developed detailing the required delegated authorities at the various procurement levels, including the required procurement approach which includes the approach below £50k.

The Procurement function is currently in the process of acquiring the Atamis system to ensure improve pipeline management and to better identify upcoming projects through monitoring contract spend against overall approved and upcoming expiring contracts.

The Strategic Procurement Governance Board (SPGB) meets on a monthly basis, and membership includes each of the Police (Fire) and Crime Commissioners, a Chief Finance Officer representative from each force, the Chief Officer from the Lead Force for procurement (Essex/Kent), along with the Strategic Head of 7 Force Procurement, Head of 7 Force Governance and Standards, and the Programme Manager - 7 Force Team. The savings and costs of operating the function are apportioned based on the Net Revenue Expenditure of each Force.

As part of the review we have undertaken a survey of the membership of the Board with regards to its effectiveness, the results of which can be found in Appendix A.

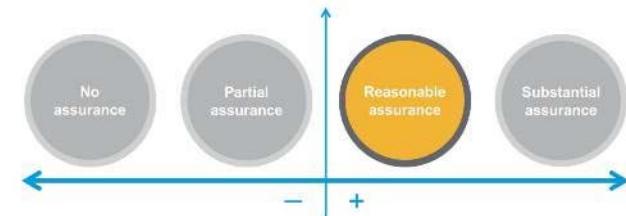
## Conclusion

We identified through testing that the 7 Force Procurement Function have a signed agreement between the seven forces in place, along with Contract Standing Orders setting out the procurement requirements at various expenditure levels. We also confirmed a communication strategy was in place detailing how the function communicates with the seven forces, and confirmed that updates had been disseminated aligned to this as well as the Head of Strategic Procurement attending and providing regular updates at the 7 Force Chief Constable meetings and Deputy Chief Constable meetings.

However we identified a number of weaknesses in the design and application of controls within the function, including a lack of targeted key performance indicators (KPIs) for monitoring performance, the level of involvement 7 Force Procurement with regards to sub £50k contracts, and the retention of evidence for the procurement processes undertaken for contracts over the value of £50k. We also noted more minor issues with regards to single tender actions, project pipeline, documentation of the process relating to purchase orders, and the process for requesting the procurement functions involvement.

**Internal audit opinion:** Taking account of the issues identified, the Forces and OP(F)CCs can take reasonable assurance that the controls upon which the organisations rely on to manage this area are suitably designed, consistently applied.

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing this area.



## Key findings

We identified the following weaknesses which resulted in the agreement of four medium priority management actions:



### Service Level Agreement

We noted through the information currently presented at the SPGB that KPIs had not clearly been put in place for measuring the performance of the 7 Force Procurement function. We were informed by the Head of Strategic Procurement that there is currently no Service Level Agreement (SLA) in place between the Forces and the 7 Force Procurement function to outline the quality of the services that will be provided along with the relevant KPIs.

We were informed that this is a work in progress, and that a rough draft for an SLA was in the process of being developed. We were provided with the document, and confirmed that it set out the service standards, specific roles and KPIs to be used. Although work was being undertaken to put an SLA in place, there is a risk that without setting out the expected requirements of the 7 Force Procurement Function along with relevant KPIs, the function may not be appropriately monitored to ensure it is achieving intended goals. (Medium)



### Sub £50,000 Procurement

We selected a sample of 35 contracts representing five from each Force from January 2020 to present to review the processes in place for procurements under £50k. We received just four out of 25 of the sample relating to Bedfordshire, Cambridgeshire, Hertfordshire, Kent and Essex, (two from Essex, one from Bedfordshire and one from Cambridgeshire) and eight out of ten of the sample for Norfolk and Suffolk (four received from Norfolk, and four from Suffolk) and as a result we were unable to fully test this area.

We additionally reviewed whether a sample of five procurements within 10-15 per cent of the £50k threshold had been reviewed by 7 Force Procurement to confirm that the procurement process was appropriate, a requirement of the Contract Standing Orders. We were informed that 7 Force

Procurement are not sighted on these procurements, with responsibility lying locally with the approver of the purchase order to involve the 7 Force Procurement team.

There is a risk that procurements have not had appropriate involvement from 7 Force Procurement at values under but close to £50k, which may result in appropriate practices not being undertaken. **(Medium)**

### **Competitive tender process**



We selected a sample of 33 procurements valued over £50k representing five per force, except for Bedfordshire and Norfolk who had each only entered into four procurements over £50k since January 2020. In one case, relating to a contract selected for Hertfordshire, we were not provided with any information relating to the procurement of the contract. Of the remaining 32 contracts for which evidence was received we confirmed in 30 cases that sufficient evidence for the procurement had been retained, including advertisement of the contract, multiple tenders received, and an appropriate selection process undertaken whether through scoring or direct award through a framework.

In one case, relating to a Cambridgeshire contract, we were provided with the final signed contract, but were not provided with any evidence of the procurement process.

In the final case, relating to an Essex contract, we noted through review of the Contract Award Approval document that there was only one supplier, SAP UK Limited, that could undertake the process. However, we were not provided with evidence that a single tender action had been used. As stated above, we were also not provided with the evidence for two of the procurements undertaken.

There is a risk that if evidence of the appropriate procurement process undertaken is not retained, contracts may be entered into without appropriate due diligence which may lead to contracts not representing value for money. Furthermore, because we were not provided with the evidence for two of the sample we cannot provide assurance that the correct processes were followed, and therefore there is a risk that contracts may have been entered into without the appropriate checks and approvals, which may lead to contracts not representing value for money for the organisation and potential reputational risk.

### **Scoring Evaluation**

We also reviewed the 20 cases where a tender or mini competition had taken place and confirmed that in 17 cases the allocation weighting for the decision to award was at least 50 per cent based on cost or had suitable evidence to authorise the reduction of the weighting. In the remaining three, representing one contract from Bedfordshire, one contracts from Cambridgeshire and one for Norfolk, we did not receive evidence to confirm that the reduction in weighting was appropriate / had been approved. We were informed that in these three cases the procurement processes pre-dated 7 Force Procurement involvement, however the contracts were not entered into until the 7 Force Procurement function had been established. There is a risk that inappropriate winning tenders have been selected where the selection methodology has not been followed. **(Medium)**

## Contract Documentation



For the sample of 32 high value contracts that we received evidence of the Procurement process for, we confirmed that in nine cases a call off contract, obtained as a result of the contract being awarded through a direct award from a framework, was in place that was not required to be signed. In the remaining 23 cases we identified five cases (relating to two Essex contracts, one Kent, a Cambridgeshire contract and a Suffolk contract) where the contract had been signed but lacked a sign-off date, or had been signed off after the contract start date. In one case, for a Cambridgeshire contract, we noted that against a contract start date of 1 January 2020 the contract was signed on 30 July 2020. For one of the 23, for a Cambridgeshire contract, we were provided with the scoring evaluation stage, however we did not receive the signed contract.

In addition, we confirmed that of the 22 standard contracts received, 20 had been signed by the appropriate delegated authority as per the Contract Standing Orders. However, we noted two cases where sign off had not been provided by the authority stated in the CSO. In one of the two cases, relating to a Hertfordshire contract, whilst we confirmed that the contract award document had recorded the appropriate authority, the contract itself was signed off by someone below the required authority level. In the final case, for a Cambridgeshire contract the supplier had not signed and dated the contract provided, and as a result it is unclear how the contract was entered into.

There is a risk that if signed contracts are not in place. The Force may not be in the best commercial position if they wanted to hold suppliers to account of their obligations or if a legal dispute was to arise. **(Medium)**

**In addition, we have found additional areas for improvement resulting in a further eight low priority management actions being agreed, these have been detailed in section two of this report.**

**We noted the following controls to be adequately designed and operating effectively:**



### Section 22a

Through review of the Section 22a agreement we confirmed it had been signed by a representative of each Force and Police and Crime Commissioner as of January 2019, and that it detailed definitions of key procurement terms, the purpose of the agreement including the Chief Constables' wish to implement a single management and governance structure for procurement across the 7 Forces, as well as outlining the responsibilities of the Collaborated Function.

We further confirmed that the agreement detailed the 7 Force governance structure, which is included as Terms of Reference. We confirmed that the structure for the single procurement function had been documented, setting out the tier approval levels utilised by the Contract Standing Orders for delegated authority for contract approval.



### **Strategic Procurement Governance Board (SPGB)**

We obtained the meeting minutes and related papers for the SPGB meetings held in June, July and August 2020. We confirmed that the frequency of the meetings was appropriate having been held monthly as required by the terms of reference. Through review of the meeting minutes we confirmed that aspects including procurement approvals, requesting further information where required to ensure that approvals are appropriately provided, and the procurement pipeline were reviewed each month. Furthermore, we confirmed that the Single Tender Action Report was presented in June in line with quarterly reporting, and confirmed scrutiny and review was provided for procurement elements, in line with the Board's terms of reference.



### **Norfolk and Suffolk Sub £50k**

We selected a sample of 10 contracts valued under £50k as part of testing for Norfolk and Suffolk. We did not receive evidence for two of the sample as mentioned above, however for the remaining eight, in each case we confirmed appropriate evidence was retained for the procurement processes including mini competition or direct award through a framework, and a contract was in place for each.



### **Sign and seal process**

In our sample of 33 selected contracts, we identified that five were valued over £1m and would therefore be required to follow the sign and seal process. For one of the five contracts, we found that it had been awarded by direct award through a framework and as a result there was no formally signed contract in place.

For the remaining four (relating to contracts for Bedfordshire, Cambridgeshire, and two contracts for Suffolk) we confirmed that each had been approved in line with the CSOs with regards to the contract sign-off, however we were not provided with evidence of the SPGB's review of the procurement process to confirm this was appropriate. This was also the case for the contract awarded through direct award for an Essex contract. We were informed that for each of the five the procurement process pre-dated 7 Force involvement. We noted that the contract start dates of all five were between March and July 2020, and as a result it was unclear whether they should have received input from the 7 Force Procurement function with regards to the procurement process and their expertise. As this situation was unique to the handover period, we have not agreed an action.



### **Data Analytics**

As part of the review we undertook a review of contracts with the same supplier where the value totalled over £50k to review whether they should have been procured together. We selected a sample of five such contractors and were informed by the Head of Governance and Standards that each had been procured appropriately, either through a call off contract, through a collaborative arrangement but recorded separately on the contract register for individual elements, or due to the procurement pre-dating 7 Force Procurement.

We additionally selected a sample of purchase orders above £50k that did not appear to have buyer approvals. Through discussion with the Head of Governance and Standards we were informed that each had buyer approval and were provided with the name of the approver through screenshots from the system.

## 2. DETAILED FINDINGS AND ACTIONS

This report has been prepared by exception. Therefore, we have included in this section, only those areas of weakness in control or examples of lapses in control identified from our testing and not the outcome of all internal audit testing undertaken.

Contract Standing Orders			
Control	The Seven Force Procurement Contract Standing Orders (CSO) are contained within the 7 Force Procurement Section 22a, dated as in place January 2019.  The document sets out a glossary of terms relevant to the document, and details the processes for competitive procurement, along with the procurement limit requirements for single quotes, multiple quotes and competitive tenders. The document also sets out the alternative lower limits for Norfolk and Suffolk, which must be applied for any procurement involving either of them.  The document also sets out who would be required to be parties to contracts at values of up to £1m, and above £1m.	Assessment:	
Findings / Implication/s	We obtained the CSO and confirmed that they were available to staff on the Knowledge Hub and 7 Force Procurement homepage.  We noted that the document sets out the Single Tender Action processes, as well as the process for tender opening, including the requirement for tendering to be undertaken electronically. We noted however that there was no next date of review on the document. If a date for next review is not set, there is a risk the document could become out of date and not reflect current procedures.  Through review of the CSOs we noted that Purchase Order Sign off is part of the required process for procurement. Through discussion with the Head of Strategic Procurement and Head of Governance and Standards, we were informed that the process set out in the CSO would not be relevant during the procurement of services and goods, and that the CSO needed to be updated. We were informed that the purchase orders would be required when acquiring aspects of the contract but would not in themselves be required to put the contract in place as required by the CSOs.  As a result, there is a risk that if the guidance in place is not accurate then staff may not follow required processes, which could lead to inappropriate procurement decisions being made, potentially affecting the value for money achieved.	Design	✓
Management Action 1	We will update the Contract Standing Orders to include the next date of review and ensure that they are reflective of the current procedures.  We will also update the CSO to ensure that the process for contract award is clear and consistent across 7F and that the	Responsible Owner:	Date: April 2021 Priority: Low

## Contract Standing Orders

purchase order process is dealt with as a local financial regulation matter.

The updated CSOs will be approved by the Strategic Procurement Governance Board.

## Strategic Procurement Governance Board

<b>Control</b>	<p>The SPGB is required to meet on a monthly basis, and membership includes the P(F)CCs, a CFO representative from each force, the Chief Officer from the Lead Procurement Force (Essex/Kent), along with the Strategic Head of 7 Force Procurement, Head of 7 Force Procurement Governance and Standards, and the Programme Manager - 7 Force Team.</p> <p>The board has a terms of reference that states the requirement and remit of the board, including distribution of papers, purpose, standard agenda, and regularity of review.</p>	<b>Assessment:</b>	
		<b>Design</b>	✓
		<b>Compliance</b>	✗
<b>Findings / Implications</b>	<p>The board has responsibility for agreeing policies as well as providing a formal approval mechanism for Procurement New Work Requests, as well as enabling a coordinated sign off for all contracts and contract award reports within the purview of the function. We noted through review of the terms of reference that the quoracy of the board was not documented.</p> <p>As a result, there is a risk that without a defined quoracy appropriate representation from all Forces may not be present in making decisions.</p> <p>We further undertook a survey of the members of the SPGB, the full results of which can be found in an Appendix A. There were some responses arising from the questionnaire which would merit further investigation/consideration:</p> <ul style="list-style-type: none"><li>• Timeliness of papers (see action 3 below)</li><li>• Possibility of improved stakeholder engagement</li><li>• Quality of discussion and whether decisions have been pre-agreed</li><li>• Mechanism for members who are unable to attend to feed in their views</li><li>• Whether decisions that particularly affect a Force can be made when there is no representative from that Force present</li><li>• Whether there is a need for a less strategic management board.</li></ul>		
<b>Management Action 2</b>	We will review the Terms of Reference and discuss the need for a quorum with the Strategic procurement Governance Board.	<b>Responsible Owner:</b>	<b>Date:</b>
			<b>Priority:</b>

## Strategic Procurement Governance Board

As part of the review will ensure that the comments from the 7 Force Procurement – Strategic Procurement Governance Board survey are taken into account.

Head of Strategic Procurement

April 2021

Low

## Presented Information - Distribution

<b>Control</b>	<p>Information to be considered at each SPGB meeting is required to be issued at least five days prior to the meeting taking place.</p> <p>Information presented at each meeting includes areas that are intended to go to market, and recommendations for contracts.</p> <p>In addition, the board reviews various other reports throughout the year as part of its remit, including reports of high level risks, and high level savings.</p>	<b>Assessment:</b> <b>Design</b>	✓
<b>Findings / Implications</b>	<p>We obtained the papers provided to the SPGB at the last three meetings held in June, July and August 2020, as included within the agendas for each of the meetings.</p> <p>Through review of the e-mails distributed to those with required attendance, featuring the board papers, we confirmed that they had been distributed five working days in advance of the meeting for June and August 2020. For July we found that the papers had been distributed only two working days prior to the meeting. This was also raised as an issue in our survey of SPGB members, the results of which can be seen in full in Appendix A.</p> <p>As a result, there is a risk that meeting attendees have not had the opportunity to appropriately review all information related to the meeting.</p>	<b>Compliance</b>	✗
<b>Management Action 3</b>	<p>The Procurement Team will ensure that final agendas for the Procurement Governance Board are distributed at least five clear working days prior to the meeting.</p>	<b>Responsible Owner:</b> Head of Governance and Standards	<b>Date:</b> January 2021 <b>Priority:</b> Low

## Service Level Agreement

<b>Control</b>	There is no Service Level Agreement (SLA) in place for the 7 Force Procurement function to allow monitoring of its performance by the seven forces.	<b>Assessment:</b> Design <input checked="" type="checkbox"/> x Compliance N/A
<b>Findings / Implications</b>	<p>We obtained the meeting minutes of the SPGB from May, June and July 2020 and noted that the number of live projects and the number of contracts that have been awarded was reported in each month, with the percentage share that had been awarded to Small and Medium Enterprises included. It was not clear from the meeting minutes as to whether any detail is sought as to how this performance aligns against target and previous months, however we noted that the procurement update document detailed the month on month KPIs for Procurement Pipeline and Contract Awards in the June update.</p> <p>As a result, there is a risk that although the indicators are being presented, they may not be effectively utilised in measuring performance of the procurement function where targets, narrative and discussions are not evidenced.</p> <p>We were informed by the Head of Strategic Procurement that there is currently no SLA in place between the Forces and 7 Force Procurement function to outline the services that will be provided along with the relevant KPIs in order to measure the function's performance. We were informed that this is a work in progress currently as part of the review of the employment model which will be presented to the SPGB at the end of the year.</p> <p>We were informed by the Head of Strategic Procurement that a rough draft for the SLA was in the process of being developed. We were provided with the early draft. Through review of the document we confirmed that it set out the service standards, and specific roles in 7 Force Procurement. We further noted that the planned SLA's appendix set out the KPIs to be utilised. Each of these had a performance target and included aspects such as percentage of third party spend through competition, delivery of savings through procurement, and all contracts signed sealed and scanned against 100 per cent compliance.</p> <p>Although work is being undertaken to put a SLA in place, there is a risk that without an SLA in place setting out the expected requirements of the 7 Force Procurement Function along with the relevant KPIs, the function may not be appropriately monitored to ensure it is achieving intended goals.</p>	
<b>Management Action 4</b>	We will ensure that Service Level Agreement between the 7 Force Procurement Function and the Local Forces is developed and put in place, including the identification of the key performance indicators and intended monitoring of the procurement function's targets.	<b>Responsible Owner:</b> Head of Strategic Procurement <b>Date:</b> April 2021 <b>Priority:</b> Medium

## Contracts Register

<b>Control</b>	<p>The 7 Force Procurement Team have a contracts register which is populated with information from the Bluelight Procurement Database (an online information hub aimed at improving visibility and access to contract and procurement information for buyers within Emergency Services).</p> <p>The Contracts Register details information relating to the contract, including contract number, title, region affected, the organisation involved in the contract, procurement type, contract start and end dates, value, supplier name, and where relevant the lead organisation for collaborative contracts.</p>	<b>Assessment:</b>
		<b>Design</b> <input checked="" type="checkbox"/>
<b>Findings / Implications</b>	<p>We obtained the 7 Force Contracts Register as of 18 August 2020 and confirmed that elements such as title, region, organisation, and start and end dates of contracts had been recorded.</p> <p>We reviewed the Contracts Register and identified missing or incomplete elements for the contracts recorded. We noted that out of 2,101 contracts recorded (216 with a start date of 2020), the following fields had not been completed:</p> <ul style="list-style-type: none"> <li>• Contract Number in 339 cases (58 with a start date in 2020)</li> <li>• Estimated Value in 282 cases (34 with a start date in 2020).</li> </ul> <p>We were informed that where the fields were blank this would be due to the Bluelight Procurement Database not having been fully completed, and that manual investigation would have to be undertaken to populate the gaps in values and information.</p> <p>There is a risk that if contract numbers and estimated values are not recorded, contract information may not be easily identified when required, and appropriate procurement methods aligned to the assumed contract value may not be undertaken upon renewal of contracts.</p>	<b>Compliance</b> <input type="checkbox"/>
<b>Management Action 5</b>	We will review the contract register and ensure that all information is recorded on the register relating to the contracts, specifically relating to the contract number and estimated value of the contracts.	<b>Responsible Owner:</b> Head of Governance and Standards <b>Date:</b> June 2021 <b>Priority:</b> Low

## Contracts – Sub £50k

<b>Control</b>	Bedfordshire, Cambridgeshire, Hertfordshire, Kent and Essex have aligned procurement procedures up to £50k. Norfolk and Suffolk have separate procedures under £50k but aligned for above this level. Sub £50k procurements are required to be carried out locally, and do not require 7 Force Procurement input.	<b>Assessment:</b>
		<b>Design</b> <input checked="" type="checkbox"/>

## Contracts – Sub £50k

Where it is estimated that spend by any of the 7 Forces will be within 10 to 15 per cent of the threshold limit, consideration should be given to undertaking the procurement approach as per the threshold limit of the next level up.

Compliance

**Findings / Implications** We selected a sample of 35 contracts, five from each organisation, to review the processes in place for low value procurement processes, for procurement under £50k from January 2020 to present. The testing was split due to Norfolk and Suffolk having slightly different processes, and Bedfordshire, Cambridgeshire, Hertfordshire, Kent and Essex having aligned processes.

As the procurement of contracts under £50k is undertaken by the organisations themselves rather than with involvement from 7 Force Procurement function, we needed to obtain information and evidence from each of the seven forces directly. However, we were not able to obtain all evidence for our samples not all of it was provided.

For the 25 cases relating to Bedfordshire, Cambridgeshire, Hertfordshire, Kent and Essex we obtained evidence for just four of our selected sample, relating to two Essex Contracts, one Bedfordshire and one Cambridgeshire contract, and as a result we have not been able to fully test this area. We were additionally unable to obtain sufficient evidence for two out of ten of the sample for Norfolk and Suffolk.

We noted through review of the CSOs that where the estimated spend is within 10-15 per cent of the threshold limits, consideration should be given to undertaking the procurement activity in accordance with quotation/tender requirements at the higher band. Using data analytics we selected a sample of five procurements that were close to the 50k threshold, at which point 7 Force Procurement should have been involved.

We were informed that presently 7 Force Procurement are not sighted on procurements that fall within this range, and that the responsibility would lie with the approver of the purchase order locally to ensure their involvement had been considered. There is a risk that value for money may not be achieved where as a result that procurements have not had appropriate involvement from 7 Force Procurement function for at values under but close to £50k.

Management Action 6	a) 7 Force Procurement Function will explore the use of the e-tendering system in sub 50k procurements with local Forces to ensure compliance with the contract standing orders. b) Local forces will train relevant staff to ensure there is awareness of the need to involve the 7 Force Procurement Function in procurements that fall within this range.	Responsible Owner: a) Head of Strategic Procurement b) Local force CFOs	Date: April 2021	Priority: Medium
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## High Value - Requesting Procurement Involvement

<b>Control</b>	There are set procurement competition procedures and authority levels for all seven Forces for procurements valued at £50k and above. Prior to commencement a request for procurement involvement form must be completed obtaining relevant approvals prior to commencing.	<b>Assessment:</b> Design <input checked="" type="checkbox"/> Compliance <input type="checkbox"/>
<b>Findings / Implications</b>	<p>We selected a sample of 33 contracts, with five selected from each Force (save for Beds and Norfolk who have entered into less than five contracts over £50k since January 2020), to review the procurement processes undertaken.</p> <p>Of the sample of 33, we did not receive any evidence in one case, relating to a Hertfordshire contract. We were informed that the actual renewal was under £50k and was therefore managed locally with Procurement oversight, however we were not provided with any evidence of the procurement process. There is a risk as a result that these projects may not have been procured in an appropriate manner as we were not provided with appropriate evidence.</p> <p>We reviewed the evidence received for the remaining 32 cases.</p> <p><b>Request for Procurement Involvement.</b></p> <p>We identified seven cases where a request for procurement involvement, contract initiation document or otherwise was not provided to detail the intended procurement process along with review and approval from the procurement team of the intended process. These exceptions related to one contract for Bedfordshire, one Hertfordshire, three Cambridgeshire and two Suffolk contracts.</p> <p>We were informed by the Head of Strategic Procurement that currently this process is in transition with the request for procurement involvement forms being phased out, however based on the information reviewed, they provide an important part of the process by identifying the intended procurement process to be followed, identifying the expected value of the contract as well as potential OJEU measures and ensuring that there is a review conducted by the procurement function.</p> <p>There is a risk that if the initial request forms are not in place, procurement involvement may not be acquired, resulting in inappropriate processes being followed and value for money not being achieved.</p>	
<b>Management Action 7</b>	We will ensure that an appropriate process is agreed for requesting procurement involvement, including the estimation of value, client sponsor, the intended procurement process and to allow for a procurement function review.	<b>Responsible Owner:</b> Head of Governance and Standards <b>Date:</b> April 2021 <b>Priority:</b> Low

## High Value – Competitive tender process

Control	As part of the tendering process, tenders are evaluated (including scoring) as how they perform in price and quality terms against the other tenderers. The overall percentage allocated to cost is required to be at least 50 per cent, however in exceptional circumstances the Procurement Function staff at Tier 1 and 2 may agree an alternative cost and quality ratio after discussing with the lead stakeholder on the programme if the deliverables are complex or critical in nature. Any changes are required to be recorded for audit purposes.	Assessment:	Design	✓
Findings / Implications	<p><b>Tendering</b></p> <p>For the 32 contracts for which we received evidence that a contract process had been carried out, we confirmed 30 were through a competitive tender with appropriate advertisement, or through a framework and awarded through direct, through mini competition, or through an appropriately approved STA.</p> <p>In the first of the remaining cases, relating to Essex Police, we noted through review of the Contract Award Approval document that there was only one supplier, SAP UK Limited, who could provide the service. However, we were not provided with any evidence that an STA had been set up. For the final case, for a Cambridgeshire contract, although we were provided with the signed contract we were not provided with the evaluation stage of the procurement.</p> <p>There is a risk that if evidence of the appropriate procurement process followed is not retained, contracts may be entered into without appropriate due diligence which may lead to contracts not representing a value for money for the organisation.</p>			
<p><b>Scoring Evaluation</b></p> <p>We reviewed the 20 cases where either a tender or a mini competition took place and identified that in 17 cases the allocation to cost was above the required 50 per cent or had been reduced and evidence of the reduction had been retained. In the remaining three cases, representing one contract from Bedfordshire, one contract from Cambridgeshire and one for Norfolk, the overall score allocated to cost had been reduced below 50 per cent but appropriate evidence for the approval of the reduction had not been retained. We were informed that in these three cases the procurement processes pre-dated 7 Force Procurement involvement, however the contracts were not entered into until the 7 Force Procurement function had been established. We were not able to obtain evidence that the pricing percentage reduction for scoring had been appropriately approved.</p>				
<p>There is a risk that inappropriate winning tenders (and therefore suppliers) could be selected where the selection methodology is not followed.</p>				

<b>Management Action 8</b>	All procurement over £50k is managed by 7FP and we will ensure that evidence is retained for the procurement approach undertaken when procuring contracts. This will include completed single tender actions as well as evidence of any approval needed to adjust the scoring for tender evaluations through a signed off PCPD/Gateway 1 document.	<b>Responsible Owner:</b> Head of Governance and Standards	<b>Date:</b> April 2021	<b>Priority:</b> Medium
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## Contracts

<b>Control</b>	<p>The delegations for entering to the contracts are:</p> <ul style="list-style-type: none"> <li>For contracts between £50k and £100k Tier 3 Procurement Personnel have delegated authority for approving the contract.</li> <li>Between £100k to £150k, Tier 2 Procurement Personnel staff have delegated authority for approving the contract</li> <li>From £150k to £250k, Tier 1 Procurement Personnel (7 Force Head of Procurement or nominated deputy) have delegated authority for entering the contract.</li> <li>From £250k up to £1m, the relevant Chief Officer/ Director from the respective Force who has delegated authority to enter the contract have delegated authority.</li> <li>Above £1m the delegated authority for entering into the contract is under seal of each PCC/PFCC once confirmation from Strategic Governance Board that a compliant tender exercise has been completed, and they are satisfied that best value has been achieved.</li> </ul>	<b>Assessment:</b>
		<b>Design</b> <span style="float: right;">✓</span>
		<b>Compliance</b> <span style="float: right;">✗</span>
<b>Findings / Implications</b>	<p>For the sample of 32 high value contracts where evidence was received, we confirmed that in all but one cases a contract was in place. This was either through a formally signed contract or through a call off as a result of the contract having been procured by direct award through a framework. Where a call off contract was utilised, these were unsigned, however we reviewed the terms and conditions to confirm these were appropriate. In the final case, relating to a Cambridgeshire contract, we were provided with evidence of the evaluation stage of the procurement, however we were not provided with the signed off contract.</p> <p>We further sought to confirm that the contracts were in place in advance of the contract's commencement. Of the 31 contracts, nine related to call off contracts; the remaining 22 represented standard contracts.</p> <p>We identified five cases, relating to two Essex contracts along with one contract each for Kent, Cambridgeshire and Suffolk, where the contract had been signed either after the start date of the contract or lacked a date for the sign off of the contract. For the Cambridgeshire contract we noted that the contract had a start date of 1 January 2020 but was signed on 30 July 2020.</p>	

## Contracts

In addition, we identified that of the 22 standard contracts, 20 had been signed by the appropriate delegated authority as per the CSOs.

We identified the following exceptions:

- For a Hertfordshire contract valued at £600k we identified that it was unclear that the contract had been awarded following the appropriate process. We identified that a Tier 2 Procurement staff had signed the contract, with the Contract Award document providing approval from the Director of Resources, however it was unclear whether this was appropriate based on the CSOs, which specify that the contract should be awarded by the relevant Chief Finance Officer or Director from the Force. The CSOs did not specify whether there would be delegated authority to sign the formal contract where a Contract Award document is completed.
- For Cambridgeshire we identified one case where the supplier had not signed the contract provided, and as a result it was unclear how the contract had been entered into.

There is a risk that if appropriate processes are not in place to ensure that contracts are retained, signed prior to the start of a contract and by the appropriate authority, contracts may be entered into without having been appropriately reviewed and approved. This could result in contractual and legal disputes and disruption to services.

Management Action	Details	Responsible Owner:	Date:	Priority:
Action 9	We will review the contract standing orders for sections 3.9 to 3.14 to ensure that the responsibilities as to who can award a contract and sign off the contract are clear and documented.	Head of Governance and Standards	April 2021	Medium

## Single Tender Actions

Control	Details	Assessment:	
	STAs are only to be used in exceptional circumstances. These relate to: <ul style="list-style-type: none"><li>• where it can be evidenced that only one supplier is able to carry out the work/ service/ or to supply goods for technical reasons;</li><li>• extensions to an existing contract where there is a genuinely justifiable case to use an existing contractor/supplier to maintain continuity of supply or site experience and it is legal to do so;</li><li>• the contract is required so urgently that competition is impracticable, e.g. when an operational need arises which requires immediate action. However, failure to take action within appropriate timescales due to poor planning does not constitute grounds for an urgency exception.</li></ul>	Design	✓

Other reasons may be approved by the P(F)CC CFOs.

STAs must be presented for approval via form, and provided to the relevant Force CFO, as well as the 7 Force Procurement Function. Final approval of the form is by the CFO.

## Single Tender Actions

<b>Findings / Implications</b>	<p>We selected a sample of 10 STAs raised in the current year as per the reported STAs list from September 2020 (showing all STAs raised in the year).</p> <p>We confirmed that in nine out of ten cases a single tender form had been completed. In the final case, we were informed that following the meeting it had been decided to go through a tender process and therefore was to be removed from the STA log, and we were provided with evidence to support this through e-mail trail.</p> <p>Of the remaining nine, we found that eight had been completed on the appropriate form. In the remaining case for an STA completed for a Cambridgeshire contract, this appeared to have been completed on one of the local force forms instead of the 7 Force STA form. Although this form obtained the appropriate CFO approval, the form does not provide the same level of detail of information.</p> <p>There is a risk that if the appropriate forms are not utilised sufficient information may not be provided to ensure that the STA is appropriate and justifiable.</p> <p>We confirmed in all cases that the reason for the STA was appropriate, and that a review by Procurement had been included, with the STA included in the next quarterly STA report to the SPGB.</p>
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<b>Management Action 10</b>	We will remind the relevant personnel at the 7 Forces that, all requests for an single tender action must be considered by 7 Force Procurement prior to progression	<b>Responsible Owner:</b> Local Force Chief Finance Officers	<b>Date:</b> April 2021	<b>Priority:</b> Low
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## Reserved Matters

<b>Control</b>	As per the Glossary of the CSOs, and section 31.2 of the S22a, Reserved Matters are required to be notified in advance to the SPGB. However, clause 5.2.3 in the CSO implies they would not be reported.	<b>Assessment:</b> Design <input checked="" type="checkbox"/> Compliance <input type="checkbox"/> N/A
<b>Findings / Implications</b>	We noted through review of the CSOs that the processes for the reporting of Reserved Matters (matters which typically entail the procurement of goods or services that are politically sensitive or particularly important to a local policing pledge) was unclear, and was not being followed in practice. We noted that the Glossary states the requirement to report Reserved Matters to the SPGB in advance so they are aware of them, with the s22 agreement agreeing. We noted however that a subsequent clause of the CSOs, 5.2.3, implies that reporting of Reserved Matters would not be required to take place to the SPGB. Through discussion with the Head of Governance and Standards and the Head of Strategic Procurement we were informed that no reporting currently takes place. If the process is unclear, there is a risk that appropriate oversight is not provided where goods or services are obtained through the Reserved Matters process.	
<b>Management Action 11</b>	The SPGB will consider what the process for Reserved Matters should be. The Contract Standing Orders will be updated accordingly.	<b>Responsible Owner:</b> Head of Governance and Standards <b>Date:</b> April 2021 <b>Priority:</b> Low

## Procurement Pipeline

<b>Control</b>	The 7 Force Procurement Function have a pipeline document written by the Category Team which sets up expected upcoming areas where procurement exercises may be required.  The Contracts Register ties into this, with upcoming expiring contracts included to ensure that services keep running and contracts do not end without adequate replacements in place. The Category Team hold discussions with teams and the local knowledge of what areas might be required are also used to populate the pipeline document.  This area is in the process of undergoing improvement with new IT tools for pipeline management and a spend analysis tool agreed to allow the Procurement Team to better analyse areas requiring contracts.  For contracts under £50k the procurement process is managed locally by the individual Forces for tracking of expiring contracts.	<b>Assessment:</b> Design <input checked="" type="checkbox"/> Compliance <input type="checkbox"/> <input checked="" type="checkbox"/>
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## Procurement Pipeline

**Findings / Implications** We confirmed that a 7 Force Procurement Pipeline was in place relating to projects valued above £1m, and confirmed it was presented at each of the last three SPGB meetings in June, July and August 2020.

Through discussion with the Head of Strategic Procurement we were informed that under the current processes there were recognised weaknesses in the linking between the contract register and the pipeline processes, but this has been acted upon with the acquisition of the new Atamis system to allow tracking of spend on individual contracts, as presently there is no specific link between the purchase order and the contract it relates to, to ensure intended spend has not been exceeded. The new system is intended to be implemented towards the end of November 2020 with testing currently ongoing, which we confirmed by reference to the project plan. With the new system due to be implemented, with the agreement of the Head of Strategic Procurement we did not undertake further testing of the current processes due to the recognised weaknesses.

Through review of the documentation for the new system we found that the system would act as a centralised point for a central register for corporate initiatives, programmes and projects, resource planning, and procurement pipeline planning. We additionally confirmed that the system allows monitoring of contract spend including notifications of when the approved expenditure level of a contract has been surpassed.

As the system is not yet in place, and the current process is insufficient for tracking contract spend and monitoring contract lifecycles, we are not able to provide assurance that the management of the procurement pipeline is effective. However, as these issues have been recognised by the organisation, and the implementation of the new system is imminent (although we have not tested the new system), we consider that the risk is reduced once the new system is implemented.

<b>Management Action 12</b>	We will ensure that the new system addresses the pipeline issues and has advance warning of required procurements (due to expiring contracts).	<b>Responsible Owner:</b> Head of Category Management	<b>Date:</b> July 2021	<b>Priority:</b> Low
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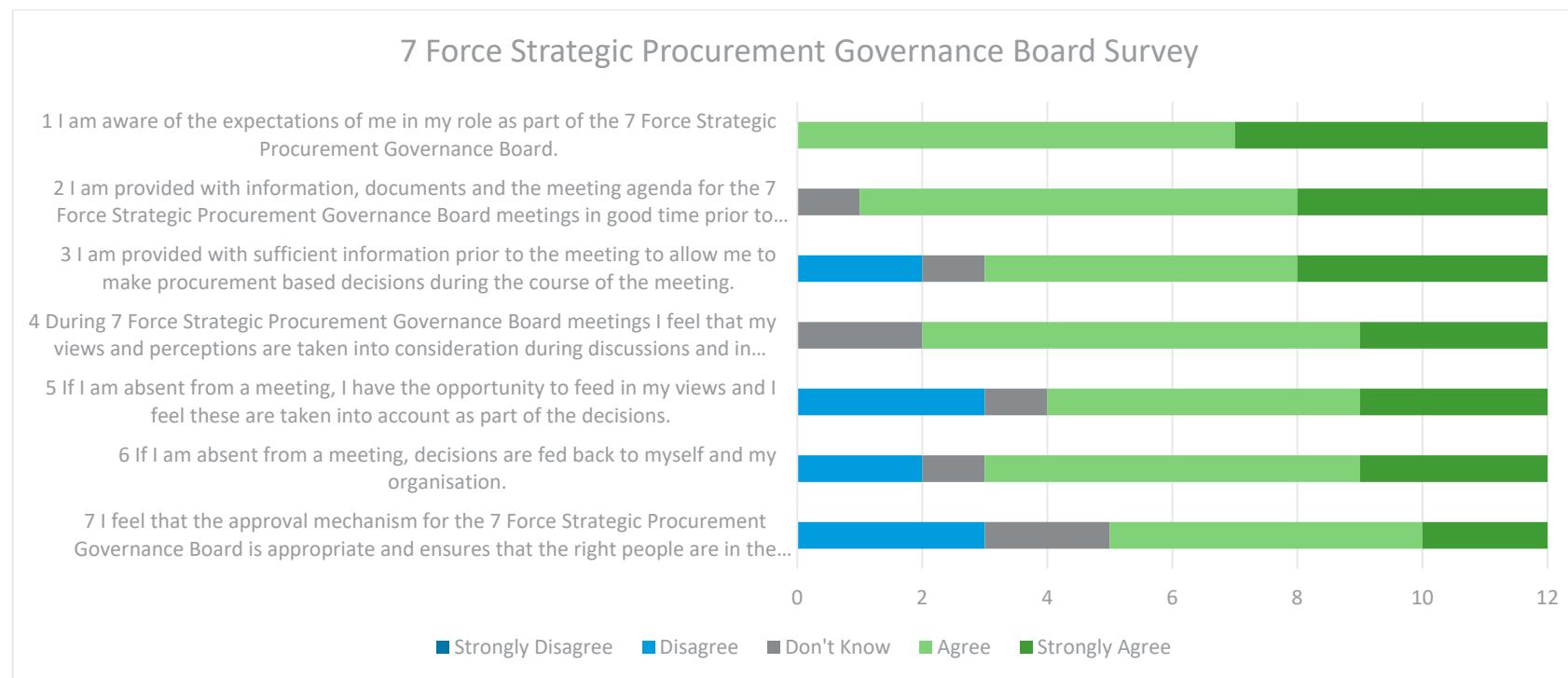
# APPENDIX A: 7 FORCE PROCUREMENT STRATEGIC PROCUREMENT GOVERNANCE BOARD - SURVEY

As part of the review we undertook a survey distributed to the members of the Strategic Procurement Governance Board for which we obtained 12 responses.

From the responses received we found generally positive opinions with regards to the way the Board has been established, such as questions asked relating to understanding the expectations of the members' role, provision of documents in good time before a meeting, and that their views and perceptions are taken into consideration during discussing and in making decisions,.

Areas with negative responses, although making up less than 25 per cent of all responses, included SPGB attendees feeling they were not provided with sufficient information prior to the meeting to make procurement based decisions, members who are absent feeling their views are not taken into consideration as well as not receiving feedback from missed meetings, and feeling that the approval mechanism for the 7 Force Strategic Procurement Governance Board is appropriate.

These areas are to be taken into consideration, and we have agreed an action in relation to ensuring that the comments below are taken into consideration moving forward.



**Key comments to consider received as part of the survey included the following:**

**In response to question:**

**'I am provided with sufficient information prior to the meeting to allow me to make procurement based decisions during the course of the meeting'**

*'This is not always the case. Some of the gateway reports raise further questions. However, the procurement specialist presenting the report attends SPGB and can answer queries.'*

*'I have selected Agree for this option based on the info contained in the Gateway reports that come forth which usually are sufficient to enable a decision. However as a SPGB member what I don't have sufficient briefings on early are all procurements affecting the Force I represent, therefore there may be consideration as to how 7F can better keep key stakeholders informed of procurement activity affecting their Force e.g. a monthly dashboard by Force of live procurements, those in development, which Forces they are with etc. So maybe a point more about stakeholder engagement more broadly'*

**'During 7 Force Strategic Procurement Governance Board meetings I feel that my views and perceptions are taken into consideration during discussions and in making decisions.'**

*'At times the outcomes seem to have been pre agreed'*

*'I suspect much of the meeting is choreographed and decisions agreed in the pre-meet. However, the upside is that business is transacted efficiently. There have been occasions when the debate has been shut down. I suspect this is more to do with timekeeping, but the meeting should be allowed to flow and not be dictated by the need to finish on time.'*

**'If I am absent from a meeting, I have the opportunity to feed in my views and I feel these are taken into account as part of the decisions.'**

*'If this happens, I do this through my peer s151s in my cluster. This is done through our own volition not through SPGB mechanisms.'*

*'Agreed but only through local arrangements we have in place between the representatives for our Force.'*

*'There is no formal mechanism for this.'*

**'I feel that the approval mechanism for the 7 Force Strategic Procurement Governance Board is appropriate and ensures that the right people are in the room to make decisions.'**

*'SPGB is exactly that. Strategic. So, in fairness, around high value contracts etc, discussions on pipeline etc I think this works ok. However, what is missing is a 7F Procurement Management Board. In my role I was both responsible and accountable for Procurement when it was in our preferred partnership. As the model is now in a 7F model, I am still accountable for Procurement - but SPGB is not the board to have influence into the day to day running of 7F function. So, I am accountable with no adequate vehicle to hold others to account or to support 7F Procurement better in understanding the detail of what needs to be pushed back in my force. I also have no idea how 7F resources are being consumed across the 3 cluster groups, and whether I am getting my fair share of the work delivered. So, there is a level 2 governance that is missing.'*

*'There are numerous occasions when Gateway reports come to the SPGB where the procurement / tender only affects one or a smaller number of the Forces in the 7F region. Therefore, there is a slightly strange scenario where SPB members could choose not to approve something that affects other Forces and not theirs. Whilst this hasn't created an issue to date there is the potential that it could, it may therefore be worth reviewing how this scenario is dealt with in the terms of reference.'*

*'I don't think there is a mechanism to ensure that all forces are given a 'vote' on key issues - there is a possibility based on the way the current constitution stands for the board to consider and decide on issues related to a force when that force is not represented at the meeting. The constitution/ToR of the board and possibly the s22 agreement should be amended to make it a mandatory requirement for forces affected by key decisions to either be represented at a meeting or have their positions formally represented by proxy.'*

## APPENDIX B: ANALYSIS OF EXCEPTIONS

We have included a summary of the exceptions found/evidence not provided to assist audit committees in identifying the issues within this report which specifically relate to their Force.

Action/area	Exceptions relate to
Actions 1-5, 11, 12	Not force-specific
Action 6 (sub-£50k contracts)	No evidence received from Hertfordshire or Kent, 3 out of 5 not received for Essex and 4 out of 5 not received for each of Bedfordshire and Cambridgeshire  2 out of 10 evidence not received for Norfolk and Suffolk
Action 7 – requests for Procurement involvement	No evidence received in one out of 5 cases relating to Hertfordshire  Evidence of the request for Procurement involvement not received for one contract for Bedfordshire, one Hertfordshire, 3 Cambridgeshire and 3 Suffolk
Action 8 – competitive tender process	For one case for Essex Police no evidence received of an STA  For one Cambridgeshire contract, no evidence received of evaluation  For one Bedfordshire, one Cambridgeshire and one Norfolk contract evidence was not received of approval for the deviation from the standard scoring weighting
Action 9 - contracts	For one Cambridgeshire contract the signed contract was not received  For 3 Essex contracts, and one contract each for Kent, Cambridgeshire and Suffolk, contract signed either after the start date of the contract or lacked a date  For a Hertfordshire contract it was unclear that the contract had been awarded following the appropriate process.  For one Cambridgeshire case the supplier had not signed the contract
Action 10 - STAs	For one Cambridgeshire case the wrong STA form had been completed

## APPENDIX C: CATEGORISATION OF FINDINGS

### Categorisation of internal audit findings

Priority	Definition
Low	There is scope for enhancing control or improving efficiency and quality.
Medium	Timely management attention is necessary. This is an internal control risk management issue that could lead to: Financial losses which could affect the effective function of a department, loss of controls or process being audited or possible reputational damage, negative publicity in local or regional media.
High	Immediate management attention is necessary. This is a serious internal control or risk management issue that may lead to: Substantial losses, violation of corporate strategies, policies or values, reputational damage, negative publicity in national or international media or adverse regulatory impact, such as loss of operating licences or material fines.

The following table highlights the number and categories of management actions made as a result of this audit.

Area	Control design not effective*	Non Compliance with controls*	Agreed actions		
			Low	Medium	High
7 Force Procurement	2 (20)	10 (20)	8	4	0
<b>Total</b>			<b>8</b>	<b>4</b>	<b>0</b>

\* Shows the number of controls not adequately designed or not complied with. The number in brackets represents the total number of controls reviewed in this area.

## APPENDIX D: SCOPE

The scope below is a copy of the original document issued.

### Scope of the review

The scope was planned to provide assurance on the controls and mitigations in place relating to the following risks:

#### Objective of the area under review

- Governance arrangements in place give the Chief Constables and P(F)CCs the assurance they require over the 7 Force Arrangement
- The joint contract standing orders and collaboration agreement are being complied with in order to get the most value from the collaboration

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**The following areas will be considered as part of the review:**

#### Governance set up

- The s22a agreement has been signed by all parties and a governance structure has been set up and documented.
- Contract standing orders and procurement-related procedures have been approved and made available to staff.
- Whether membership of and attendance at the Procurement Governance Board is in line with the Terms of Reference and is at the appropriate level
- Frequency and activities of the Procurement Governance Board, whether this is in line with Terms of Reference
- Information being considered (including management reports and KPIs), whether this is at the right level, and contains the information representatives from individual forces/OP(F)CCs require and is issued in good time before the meetings. We will seek the views of a sample of attendees through the use of a 4Questionnaire survey.
- Reporting - review of how the procurement department links to individual forces to ensure communication and awareness of procurement issues.

#### Compliance with contract standing orders and collaboration agreement

- For a sample of contracts across the 7 forces, we will test that these have been procured in line with contract standing orders.
- Concentrating on lower-value contracts (i.e. under £50k), we will test that thresholds are being complied with, e.g. where there is joint spend the lower threshold limit for the forces involved is being applied. We will employ the use of data analytics across transactions relating to all 7 forces to direct testing and to identify any potential non-compliance.
- Single tender actions are only used where appropriate and in line with the stipulations in the contract standing orders, and that they are reported to the appropriate forum for oversight/challenge

- Regarding the temporary change to the signing and sealing process due to COVID-19 – we will test that the agreed temporary change has been complied with, with no loss to the strength of the control framework.

#### **Procurement pipeline**

- Arrangements and systems are in place to ensure that the procurement department is aware in advance of any required procurements.
- Procurement exercises are effectively planned and delivered to minimise the use of any waivers and ensure procurement procedures can be effectively followed.

#### **The following limitations apply to the scope of our work:**

- Testing will be conducted on a sample basis from 1 April 2019 for Governance Set Up, and from 6 January 2020 for Compliance with contract standing orders.
- We will not provide assurance that procurement decisions were appropriate or that services procured are appropriate.
- Our work does not provide an absolute assurance that material errors, loss or fraud do not exist.

<b>Debrief held</b>	27 October 2020 and 10 November 2020	<b>Internal audit Contacts</b>	<b>Daniel Harris, Head of Internal Audit</b> <a href="mailto:Daniel.Harris@rsmuk.com">Daniel.Harris@rsmuk.com</a> +44 7792 948767
<b>Draft report issued</b>	17 November 2020		<b>Mark Jones, Head of Internal Audit</b> <a href="mailto:Mark.Jones@rsmuk.com">Mark.Jones@rsmuk.com</a> +44 1908 687800
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