

BEDFORDSHIRE, CAMBRIDGESHIRE AND HERTFORDSHIRE (BCH) POLICE AND CRIME COMMISSIONERS AND POLICE

BCH Collaborated Procurement

Internal audit report 2.19/20

FINAL

21 April 2020

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1. EXECUTIVE SUMMARY

Why we completed this audit

We undertook this audit of the procurement arrangements at BCH to ensure that tri-force procurement activities are operating in line with 'business as usual' during the implementation of the new 7 force collaborated procurement service. This consisted of a review of the compliance with the BCH Combined Financial Regulations.

The Procurement Department is currently led by the two Joint Acting Heads of Procurement this is an interim arrangement following the departure of the Head of Procurement and the establishment of the 7 Force structure.

At the time of the audit fieldwork there was no Head of Procurement and no Governance and Standards Manager, in addition, as there was a freeze on recruitment the department was supported by three temporary staff. The Procurement Department was led by the two Joint Acting Heads of Procurement in an interim capacity during the consultation period towards the establishment of the 7 Force structure. The Joint Acting Heads of Procurement also retained their existing roles as Contract Managers to a team of Contract Officers and were also covering the role of the Governance and Standards Manager.

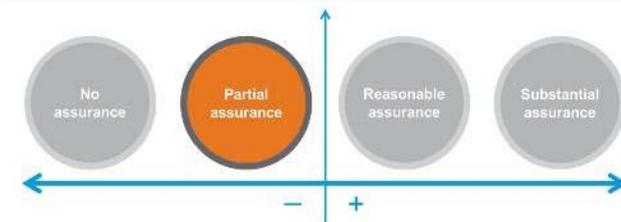
There is a split in responsibilities between the customer, each force, and the BCH Procurement department. These have been set out in appendix A, and the split in these responsibilities impact on ownership of findings and actions.

Conclusion

Our review identified a number of weaknesses. Improvement is required in areas such as approval of direct awards, procurement planning, compliance with quotation processes, due diligence and payment approval to ensure that the organisations can mitigate the risks of not achieving value for money and to ensure compliance with the Combined Financial Regulations.

Internal audit opinion:

Taking account of the issues identified, the OPCCs and Constabularies can only take partial assurance that the controls upon which the organisation relies to manage this area are suitably designed and consistently applied. Action is needed to strengthen the control framework to ensure this area is effectively managed.



Key findings

We identified the following weaknesses resulting in one high and five medium priority actions:



From a sample of 20 new suppliers added to the ledger, 12 had supplier details on headed paper retained and the email confirming these details, six had invoices retained and the remaining two had no evidence retained. It was stated that these would have been done over the phone but there was no record of the conversation taking place, who it was with etc. There is a risk of supplier details being inaccurate, or in the worst case being fraudulently changed, if there is no evidence retained of the check taking place, with the original supplier details held on file. **(Medium)**



New suppliers are required to complete a New Supplier Questionnaire which covers key areas of due diligence. Of the 5 sampled, one was on a framework, so a questionnaire was not required (as these checks would have already been completed). Two had supplier questionnaires completed and two had no completed questionnaire. We were advised by a Joint Head of Procurement that both of the instances without supplier questionnaires were STAR's (Single Tender Action Requests) and in line with procedure, it was the responsibility of the departmental requester to undertake supplier due diligence. We were advised that one requester had left the organisation and the other was on long term sick leave so we were unable to be provided with any evidence of supplier due diligence in these two cases. There is a risk of entering into agreements with suppliers which may pose a risk to the organisation and may not have the required insurance, health and safety etc requirements. **(Medium)**



For goods or services with an annual spend between £5k and £25k, a minimum of three quotes are required to be sourced by the requestor. There has been no oversight or dip sampling of this process undertaken since the Governance and Standards Manager left the organisation. From a sample of five purchases we were provided evidence in only one instance of three quotes being sought. For one we were told that quotes were not obtained, and for the other three we were not able to obtain responses from the person who placed the order. Without central oversight or a regular process of sampling of compliance with the quotation process, there is a risk that this process is not being effectively carried out, which may impact the value for money achieved for purchases below £25k. **(Medium)**



From a sample of 20 direct awards, in three instances a STAR form documenting the approval of the direct award was not able to be found by Procurement. All three of these had been deemed high risk STAs with values of £32k, £30k and £180k. We were advised by a Joint Head of Procurement that these related to grant funded contracts which were requested by Cambridgeshire Police and Crime Commissioner and had been included incorrectly on the BCH Single Tender Action Request Register. We were advised that the application of procurement processes to a grant funded contract was not the appropriate method of processing. There is a risk of confusion if it is not clear whether a grant or procurement process applies to a contract.

We also noted that for the 17 forms provided, one required a higher level of approval from the Chief Constable and Commissioner as per the financial regulations, but this had only been approved by the Chief Finance Officer.

Where STAR forms are not appropriately authorised, there is a risk of a lack of relevant oversight and approval of single tenders outside of the authority defined within the organisation's financial regulations. **(Medium)**



We noted that the pipeline, which is a planning spreadsheet for the Procurement team, does not include historic STARs that would require tendering once the STAR expires. Five of our sample of STAR's above were explained as due to poor planning and therefore need to be added to the pipeline. There is a risk if these are not planned ahead to ensure tendering processes can be conducted within a reasonable time the number of STARs will increase and VFM may be impacted. **(Medium)**



Review of the 'Tender Process Responsibilities' document, which is communicated to stakeholders upon engagement with Procurement, we found that it included the requirement for performance management criteria/key performance indicators to be developed and for these to be managed and reviewed post-award. We did note, however, that this did not cover the handover process for when stakeholders may change mid-way through a contract to ensure they are fully aware of their responsibilities. We also found that there was no review of compliance against stakeholder-led contract management processes undertaken by Procurement. In the absence of contract management compliance reviews and an appropriate handover process for changes in contract leads there is a risk of contracts not being appropriately monitored **(Medium)**



We selected a sample of 20 purchases from September 2018 to September 2019 and found that two (one for Cambridgeshire and one for Bedfordshire) were approved outside of approval limits documented within authorised signatory lists (with values of £23k and £71k). These had been received through request forms which suggests they were not checked against the signatory list before being processed.

There is a risk of payments being approved inappropriately outside of agreed authority limits. **(High)**

We have also agreed one **low** priority management action, detailed further in section two, below.

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



There are Combined Financial Regulations in place covering the BCH Forces. This document sets out the Financial Regulations and Contracting Standing Orders that apply to the Police and Crime Commissioners for Bedfordshire, Cambridgeshire and Hertfordshire (BCH). These are available on the Procurement shared drive.



The Procurement Department have a number of templates and process maps in place relating to key procurement processes for BCH. These provide guidance to staff on key tasks such as the addition of new suppliers, the processing of Single Tender Action Requests and the tendering/quotation process. Process maps and templates are available to relevant staff via the organisation's shared drive.



New supplier forms are completed for new suppliers. An internal form is approved by the budget holder and an external form documents the supplier details.



For each contract, a tender acceptance request form is completed, which provides details of the tenders invited, tenders received, the evaluation criteria and the award recommendation. Each tender acceptance request form is approved by the Procurement Lead, the Contracts Manager, the Head of Procurement and the Director of Resources (Hertfordshire) / Assistant Chief Officer (Bedfordshire) / Director of Finance Resources (Cambridgeshire) from the lead Force. Following the completion of a tender, contracts are signed by representatives of Force and the supplier in line with the limits set out in section 38 of the Contract Standing Orders within the Combined Financial Regulations.



There is a segregation of duties between requestor and approver for purchase orders and each payment above £25k is approved by the Procurement department.

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.

Addition of new suppliers				
Control 1	For new suppliers, an internal supplier form is completed and signed by the budget holder. An external supplier form is completed by the supplier with relevant details. The supplier is contacted to confirm bank details and confirmation of this email check and accompanying supplier details on headed paper is retained on the shared folder.		Assessment:	
			Design	✓
			Compliance	×
Findings / Implications	We selected a sample of 20 new suppliers added to the ledger since September 2018 and noted that there was a completed external and internal form in each case. Of the twenty, 12 had the email and supplier details on headed paper retained, six had just invoices retained and the remaining two had no evidence retained. It was stated that these would have been done over the phone but there was no record of this taking place. There is a risk of supplier details being inaccurate if there is no evidence of the check taking place.			
Management Action 1	Evidence of supplier details checks taking place will be retained in all instances, whether by phone or email.	Responsible Owner:	Date:	Priority:
		Dave Levy - Head of Strategic Procurement at Seven Force Strategic Collaboration Programme	October 2020	Medium

Supplier Due Diligence				
Control 2	New suppliers are required to complete a New Supplier Questionnaire (SQ) which covers key areas of due diligence for new suppliers. Where the supplier is engaged with use of a Single Tender Action Request, it is the responsibility of the departmental requester to undertake supplier due diligence.		Assessment:	
			Design	✓
			Compliance	×
Findings / Implications	For a sample of five new suppliers we requested evidence of due diligence. We noted that: <ul style="list-style-type: none"> • One was a framework contract and therefore due diligence was not required. • Two had a completed supplier questionnaire; • The remaining two had been engaged with as a result of Single Tender Action Requests. We were advised by the Joint Head of Procurement that, in line with procedure, it was the responsibility of the departmental requester to undertake supplier due diligence. We were advised that one requester had left the organisation and the other was on long term sick leave so we were unable to be provided with any evidence of supplier due diligence from the requester in these two cases. There is a risk of entering into 			

agreements with suppliers which may pose a risk to the organisation and may not have the required insurance, health and safety etc requirements.

Management Action 2	For contracts entered into as a result of Single Tender Action Requests, supplier due diligence will be undertaken by the requester and provided to the Procurement department to be centrally retained.	Responsible Owner: Rex Clarke - Head of Governance & Standards	Date: October 2020	Priority: Medium
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Quotation Process

Control 3	For goods and services with an annual spend between £5k and £25k, a minimum of 3 quotes are required to be sourced by the requestor. There is currently no oversight or dip sampling of this process undertaken by Procurement.	Assessment:	
		Design	×
		Compliance	×

Findings / Implications We confirmed through discussion with the Joint Acting Heads of Procurement that there is no oversight from the Procurement department of quotes sought for purchases between £5k and £25k. Additionally, no dip sampling or regular review of compliance with this process was taking place. The Governance and Standards Manager left the organisation prior to the audit and therefore was not available to evidence his work.

We selected a sample of five purchases between £5k and £25k from the period September 2018 - September 2019 and attempted to obtain evidence of three quotes.

- In one instance, evidence of three quotes was provided;
- In one instance, we were advised by the person who placed the order that no quotes had been sought prior to purchase;
- In one instance the person making the order was on annual leave and;
- in the remaining two instance no response was received from the person who placed the order.

Without central oversight or a regular process of sampling of compliance with the quotation process, there is a risk that this process is not being effectively carried out, which may impact the value for money achieved for purchases below £25k.

Management Action 3	Three quotations for purchases between £5k and £25k will be saved centrally by individuals ordering goods/services and a regular dip sample of compliance with this requirement will be undertaken by Procurement.	Responsible Owner: Rex Clarke - Head of Governance & Standards	Date: October 2020	Priority: Medium
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Tender Register

Control 4 A tender register is maintained by the Procurement Team, documenting the stage at which each tender or potential tender is at. This register is primarily used for oversight for people outside of the Procurement function, as the Procurement team review the live e-procurement portal.

Assessment:

Design ✓

Compliance ×

Findings / Implications We confirmed that the Procurement team maintains a tender register which documents the stage at which each potential contract is at. We selected a sample of five contracts from a list of contracts entered into in the current financial year and confirmed:

- In three instances the contract featured on the tender register and was assigned a status of award phase.
- In two instances, the contract did not feature on the tender register, implying that the tender register was not complete and up to date.

There is a risk of the wider organisation not having oversight over the status of good and services to be tendered if there is not an up to date and complete tender register in place.

Management Action 4	The tender register will be updated on a regular basis to ensure it is an accurate reflection of the status of each contract and includes all relevant contracts. This will be achieved through the regular review of payments made over the procurement threshold and confirmation that they are recorded on the tender register.	Responsible Owner: Procurement Team Leads	Date: October 2020	Priority: Low
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Single Tender Action Requests (STAR)

Control 5 Where a direct award is required, the requestor fills out the Single Tender Action Request (STAR) form. This is done for the following reasons:

- Where it can be evidenced that only one supplier is able to carry out the work or service or to supply goods;
- Extensions to existing contracts where there is a genuinely justifiable case to use an existing contractor/supplier to maintain continuity of supply and it is legal to do so;
- The contract has been classified as secret by a Chief Officer making the use of a particular contractor essential or a limited competition to a select list of contractors and the avoidance of advertising in the public domain;
- The contract is required so urgently that competition is impracticable; e.g. an unforeseeable operational need arises.

Assessment:

Design ✓

Compliance ×

If the request involves hardware or software, the form will require approval from an ICT assessor.

If the request involves asset purchase and/or maintenance, the form will require approval from an Estates assessor.

The risk assessment is then completed on the form by a representative of the Procurement Team and it is signed to confirm that the Procurement Manager and Head of Procurement agree with the risk assessment.

All STARs shall be reported to the Chief Constable's CFO. Any STARs up to £150k shall be approved by the Chief Constable's CFO, STARs between £150k and £250k shall be approved by the Commissioner's CFO and STARs above £250k shall be approved by the Chief Constable and Commissioner.

**Findings /
Implications**

We selected a sample of 20 contracts entered into as a result of STAR and noted that:

- each had been recorded within the STAR Register as having been submitted to the Director of Resources/Chief Finance Officer (CFO) for oversight, satisfying the Financial Regulations.
- in 17 instances a STAR form had been completed and retained, whilst in three instances the Procurement Department was unable to provide evidence of a completed STAR form. All three of these had been deemed high risk with values of £32k, £30k and £180k. We were advised by a Joint Head of Procurement that these related to grant funded contracts which were requested by Cambridgeshire Police and Crime Commissioner and had been included incorrectly on the BCH Single Tender Action Request Register. We were advised that the application of procurement processes to a grant funded contract was not the appropriate method of processing. There is a risk of confusion if it is not clear whether a grant or procurement process applies to a contract.

In the 17 instances where a form had been completed:

- ICT and Estates assessments had been completed as appropriate with the exception of one instance;
- risk assessments had been completed by Procurement and each form had been approved by the Procurement Manager;
- seven risk assessments had not been approved by the Head of Procurement whilst the remaining ten had;
- six fell within the threshold for CFO approval and had been approved appropriately. The one contract that exceeded this and required approval from the Chief Constable and Commissioner as per the Financial Regulations had been approved incorrectly by the CFO.

Where STAR forms are not appropriately completed, reviewed and authorised, there is a risk of a lack of relevant oversight and approval of single tenders outside of the authority defined within the organisation's financial regulations.

**Management
Action 5**

The request for support document that needs to be completed by all stakeholders for Procurement engagement will identify if it is a grant or a procurement process and the relevant processes will apply.

A direct award will not be made unless there is an appropriately authorised Single Tender Action Request (STAR) form in place.

Responsible Owner:

Jade More - Joint acting Head of Procurement

Date:

October 2020

Priority:

Medium

The financial limits on the STAR form will be updated to reflect the financial regulations.

All STAR forms will be checked for the completion of all relevant areas prior to processing. This will include a check of the final approval of the form in line with the BCH Combined Financial Regulations.

Planning and Contract Pipeline

Control 6	The pipeline for the Procurement team does not include historic STARs that would require tendering once the STAR expires.	Assessment:	
		Design	x
		Compliance	x

Findings / Implications We noted that the STAR form stated, 'Failure to take action on a contract placement or renewal within appropriate policy timescales does not constitute grounds for a STAR.' Despite this, five of approved STARs in our sample of 20 above related to the inadequate planning of contract renewals which required the extension of contracts to maintain a required service.

We noted that the pipeline planning document for the Procurement team does not include historic STARs that would require tendering once the STAR expires and this may be a risk area where work is not planned ahead to ensure tendering processes can be planned in advance.

There is a risk if these are not planned ahead to ensure tendering processes can be conducted within a reasonable time the number of STARs will increase.

Management Action 6	The Procurement department will add Single Tender Actions to the pipeline and will ensure that relevant departments are liaised with in advance of contract expiry to ensure that contract tendering can be planned appropriately.	Responsible Owner:	Date:	Priority:
		Jade More - Joint acting Head of Procurement	September 2020	Medium

Contract Monitoring

Control 7	As part of tenders and agreed contracts, contract performance management requirements will be agreed. The requirement for the undertaking of contract management rests with budget holders, with the support of Procurement.	Assessment:	
		Design	x
		Compliance	x

	Contract management responsibilities are communicated to stakeholders upon engagement with the procurement team. There is no review of compliance with defined contract management processes undertaken by Procurement.			
Findings / Implications	Our review of the 'Tender Process Responsibilities' document, which is communicated to stakeholders upon engagement with Procurement found that it included the requirement for performance management criteria/key performance indicators to be developed and for these to be managed and reviewed post-award. We did note, however, that this did not cover the handover process for when stakeholders may change mid-way through a contract to ensure they are fully aware of their responsibilities. We also found that there was no review of compliance against contract management processes undertaken by Procurement.			
	In the absence of contract management compliance reviews and an appropriate handover process for changes in contract leads there is a risk of contracts not being appropriately monitored.			
Management Action 7	A handover process for the change of key contract leads mid-way through contracts will be put in place. Dip sampling of compliance with contract management processes by operational leads will be undertaken by Procurement.	Responsible Owner: Gary Smith – Head of Commercial Delivery	Date: October 2020	Priority: Medium

Payments

Control 8	<p>Purchases under £25k are approved via the organisation's finance system, with approval by the budget holder in line with the authorised signatories list for each organisation.</p> <p>Purchases over £25k are approved by Procurement and the budget holder.</p> <p>For Hertfordshire, Purchase Orders are approved directly through the system based on user approval limits.</p> <p>For Cambridgeshire and Bedfordshire, the finance teams receive PO request forms and process these on behalf of the approver.</p>	Assessment:	
		Design	✓
		Compliance	×
Findings / Implications	<p>We selected a sample of 20 purchases from September 2018 to September 2019 and found that:</p> <ul style="list-style-type: none"> two, with values of £23k and £71k (one for Cambridgeshire and one for Bedfordshire) were approved outside of approval limits documented within authorised signatory lists. These had been received through request forms which suggests they were not checked against the signatory list before being processed. the remaining 18 were approved appropriately in line with documented approval limits. <p>There is a risk of payments being approved inappropriately outside of agreed authority limits.</p>		

Management Action 8	Those processing purchase orders for Bedfordshire and Cambridgeshire will ensure there is a check of the approver undertaken against the authorised signatory list before these are processed.	Responsible Owner: Jon Lee & Phil Wells – Chief Finance Officers (Cambridgeshire & Bedfordshire)	Date: July 2020	Priority: High
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APPENDIX A: TENDER PROCESS RESPONSIBILITIES

Stage	Customer's Responsibilities	Procurement/ Contracts Section's Responsibilities
	Ownership of the Contract and Tender Process	
Preliminary	Identify Need	
	Identify Whole-life Contract Value	
	Develop Proposed/Current Operation Flow- Chart including Administration Procedures/Requirements Market Research Options Appraisal Risk Assessment Business Case Obtain Funding Approval Review Current Contract (if applicable) Exit Strategy from existing Contract Transition to, and mobilisation of new Contract Complete Contract Approval Form	Provide advice and professional support on tendering process options, Procurement Directives and TUPE (Transfer of Undertakings (Protection of Employment)) compliance Assist with Market engagement when applicable Assign Procurement Officer/ Manager
Specification	Develop Specification/ Statement of Requirement	
	Develop Performance Management Criteria (Key Performance Indicators)	
Performance	Set Price Control criteria (indices to be used)	
Terms and Conditions	Review Standard Terms and Conditions and propose specific requirements where appropriate	Select and advise on appropriate Terms and Conditions for customer to review
Tender Timetable	Agree and work within framework providing timely responses when required	Propose and agree timetable once tender documentation has been completed and agreed

Tender Process	Draft advertisement, where appropriate	Project manage the process Ensure compliance with Procurement and Contract Procedures Publish advertisement via EU Supply E-Tendering Portal
Tender	Develop criteria Evaluation methodology Provide clarification when requested	Collate tender documentation Despatch tenders and receive bids via EU Supply E-Tendering Portal
	Tender Evaluation Model	Advise and recommend options
	Provide clarification when requested	Receive and respond to requests for clarification in a timely manner – within 6 days from receipt
	Provide agenda, facilities, technical information and resource to develop tenders that meet operational requirements.	Organise and manage/ chair mid-tender meetings (where appropriate)
	Assemble Tender Evaluation Board	Advise on procedure to be followed
	Follow set procedures to evaluate Tenders	Provide Tender Evaluation Packs Manage/Chair Post-Tender communications, where appropriate
Contract Award		Submit report to relevant Persons for approval to Award Award Contract to Best Value Bid Advise unsuccessful bidders Post Award Notice via Eu Supply E-Tendering Portal

	Provide debriefing information and attend debriefing meetings when requested	Manage debriefing process
		Publish Award Notice
Process Review	Participate in the review	Review the overall process and documentation to identify future improvements
Post Award	Manage performance in accordance with criteria set out in the Contract	
	Where annual Price Reviews are included in the Contract maintain appropriate indices data and advise Contracts in good time before the Review	Manage the price review Negotiations ensuring compliance with the Contract and issuing a Variation to Contract at conclusion
	Advise Procurement of changes to Contract requirements to allow Variations to be issued	Issue Variations in accordance with Contract subject to appropriate approval
	Advise Procurement of re-tendering requirements at least 12-months before Contract end date	
	Carry out an end of Contract review	

APPENDIX B: 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	Low	Medium	High	
Procurement	3	(11)	5	(11)	1	6	1
Total					1	6	1

* 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 C: 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 risk under review

To ensure tri-force procurement activities are operating business as usual during the implementation of the new 7 force collaborated procurement service.

When planning the audit the following areas for consideration and limitations were agreed:

This will be a compliance review against the BCH financial regulations to give assurance that services continue to operate against those requirements and will include:

- Review of internal procedures within the procurement department, to ensure they give adequate guidance to all BCH staff on the day to day activities and systems and are aligned to the financial regulations.
- Establishment, maintenance and management of a combined approved supplier list including the creation of new suppliers. This will include the due diligence checks and approvals undertaken as part of the process.
- Financial limits for quotations / tenders for each of the Forces are clear and complied with including retention of evidence to support the completed procurement process and decisions made.
- Management of tender processes including maintenance of tender register and record of quotes;
- Evaluation and reporting of tenders and the use of (STA's) Single Tender Actions.
- Management of contracts ensuring goods and services are supplied and performance is maintained as agreed.
- Payment authorisation.

Limitations to the scope of the audit assignment:

- Testing will be limited to the review of tr-force procedures and processes in place and compliance with the BCH financial regulations.
- Will not include any arrangements implemented or being implemented towards the establishment of a seven force service, this includes seven force governance structures and personnel structure.
- We will not provide an opinion on the specification defined.
- Testing will be completed on a sample basis from transactions within the current financial year across Cambridgeshire, Bedfordshire and Hertfordshire Police Forces only.
- We have not included changes to supplier details as these are completed within the individual Forces.
- Our work will not provide an opinion on the appropriateness of contracts entered into or if value for money will be achieved.

Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

Debrief held	20 September 2019
Draft report issued	15 October 2019
Revised draft report issued	5 December 2019
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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

Our report is prepared solely for the confidential use of Bedfordshire, Cambridgeshire and Hertfordshire Office of the Police and Crime Commissioners and Bedfordshire, Cambridgeshire and Hertfordshire Constabularies, and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. 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 and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

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We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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