



Cairngorms National Park Authority

Internal Audit Report 2023/24

Procurement

March 2024



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Procurement

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Executive Summary

Conclusion

Cairngorms National Park Authority (CNPA) does not have a clear process in place for procurement activities.

Procurement policies have not been updated since 2018 and the procurement strategy has not been updated since 2017 (covering the period from 2017-2020).

Further, our review a sample of 19 contracts identified a number of issues and confirmed that a consistent procurement route was not followed for any contract. In a number of instances we were unable to confirm that CNPA clearly followed the Scottish Government Procurement Journey (Appendix A), with supporting documentation unable to be provided.

We also confirmed that procurements over £10,000 are not consistently being referred to the Loch Lomond and Trossachs National Park Procurement Manager, per policy.

There is also no regular monitoring or reporting of procurement, as performance indicators have not been established, and there are no arrangements in place for the evaluation of these.

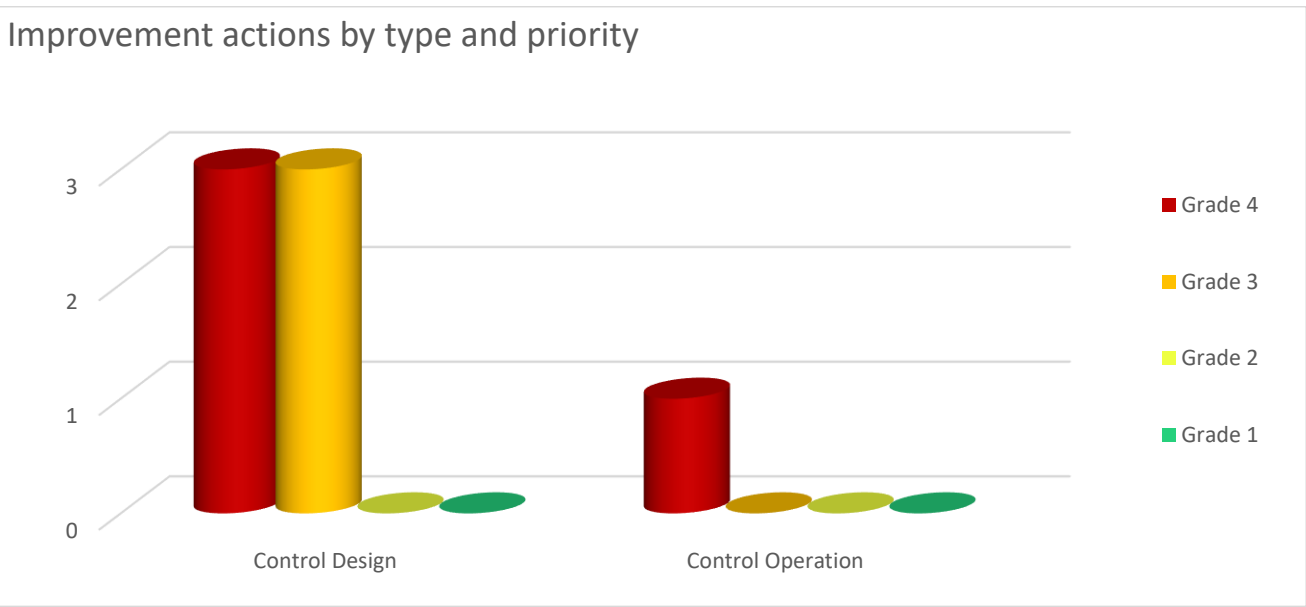
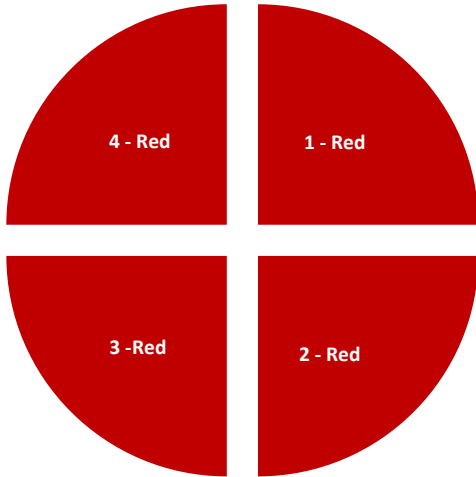
Background and scope

As a public sector organisation, it is important that CNPA complies with the Procurement Reform (Scotland) Act 2014. In addition it should demonstrate that it is using its resources effectively and efficiently and achieves value for money when buying goods and services. A key element of this is ensuring robust procurement arrangements are in place.

In accordance with the 2023/24 Internal Audit Plan, we reviewed the arrangements in place over the procurement of goods and services.

Control assessment

- 1. Procurement and associated tendering policies and procedures are up to date, compliant with all relevant legislation and seek to minimise fraud.
- 2. Management operate procurement and tendering processes in line with policy and procedures.
- 3. Management operate procurement and tendering processes economically and efficiently, in a way that confirms value for money is achieved.
- 4. Procurement indicators are monitored and reported to enable the Board to effectively scrutinise performance of procurement activities.



We have identified seven improvement actions from this review, six of which relate to the design of controls in place. See Appendix C for definitions of colour coding.

Key findings

Areas for improvement

We have identified a number of areas for improvement which, if addressed, would strengthen CNPA's control framework. These include:

- Developing a new Procurement Strategy and supporting policies and procedures as soon as possible.
- Publishing annual procurement reports, maintaining a contract register and producing a procurement expenditure report, in order to meet best practice expectations.
- Undertaking a full review of the procurement documentation held for each supplier. This should include confirming the last date of procurement exercise and determining contracts which require retendering.
- Developing templates which set out the stages of the procurement journey, such as a template for briefing, supplier evaluation, and ongoing contract management. There should be clear documentation retained showing the current status of the procurement exercise, and once contractors have been appointed.
- Setting out the due diligence steps which should be taken as part of the procurement process, prior to appointment of a contractor.

These are further discussed in the Management Action Plan below.

Impact on risk register

This review is linked to the financial risks from the Corporate Risk Register.

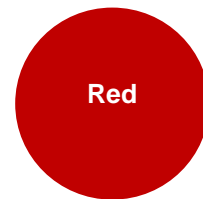
From our review and analysis of the current procedures in place, there are significant weaknesses in the operation of procurement policies due to a lack of consistency, retention of documentation, and procedures not being up to date and/or being followed. As such management should consider the creation of a specific risk regarding compliance with Public Sector Procurement legislation.

Acknowledgements

We would like to thank all staff consulted during this review for their assistance and co-operation.

Management Action Plan

Control Objective 1: Procurement and associated tendering policies and procedures are up to date, compliant with all relevant legislation and seek to minimise fraud.



1.1 Procurement Strategy and Policies

The current procurement strategy for CNPA was created in 2017 and covers the period 2017-2020. This strategy has not been updated or reviewed since, and there is no strategy in place from 2020 onwards. We also noted the Joint Procurement Policy with Loch Lomond and Trossachs National Park has not been updated since October 2018, and there is no current schedule for its review.

Further, the procurement approval routes within the Delegated Levels of Authority dated 2023 have different thresholds and processes to follow compared the Joint NPA's Procurement Policy and so it is unclear what process was followed in comparison with the thresholds. In addition, we note the Strategy, policies, procedures and Delegated Levels of Authority for Procurement do not mention the process for Non-Competitive actions.

This control objective has been assessed as red as it is considered a root cause of a number of issues identified within this report.

Risk

There is a risk that the organisation is not aware of the legislative and regulatory requirements, leading to failure to monitor adherence, resulting in the organisation not complying with the relevant legislation and not securing best value in procurement outcomes.

Recommendation

CNPA should develop a new Procurement Strategy and supporting policies and procedures as soon as possible.

CNPA should implement a regular review and update process for strategies and policies related to procurement. This should involve a review of relevant legislation and guidance, and policies should set out the staged process which should be followed.

Once the policies have been updated, CNPA should hold a training session to inform staff of the policy and train them on the processes to follow. The policies should be readily accessible to staff for reflection and to assist them in following the required procedures.

Management Action

Recommendation agreed.

We are discussing our need for support with the Central Government Procurement Shared Services (CGPSS) team, and this support could include the development of strategies, policies and procedures, and the provision of training. Documentation will be held on Sharepoint, accessible through our Intranet.

We are also aware that colleagues at Loch Lomond have engaged Scotland Excel to review and update its procurement policy. CNPA staff took part in a development workshop. The work carried out by Scotland Excel will flow through to the joint policy.

We will aim to implement a refresh of strategy and accompanying policies and procedures by September 2024, with fuller revision in light of wider work targeted for end of 24/25 year.

Action owner: Deputy Chief Executive with Head of Finance and Corporate Operations

Due date: Immediate actions September 24 (with subsequent follow up)

1.2 Annual Procurement Report and Contract Register

CNPA does not publish an annual procurement report, despite stating that it will do so in the Procurement Strategy. The Strategy also states that CNPA will maintain a contract register, the organisation does not have one in place. CNPA does not produce a procurement expenditure report.

While CNPA is not required to produce these documents (as the procurement expenditure is less than £5 million), a commitment has been made within the Procurement Strategy to produce these and the Scottish Government have highlighted that while not required these documents are considered good practice.

We confirmed that a report of all payments over £25,000 in each financial year (as required under the Public Sector Reform Act) was prepared for each year until 2022, however a report for 2022/23 was not produced.

Risk

There is a risk that there is a lack of clarity regarding the procurement activities of CNPA as a result of a lack of annual report, contract register and expenditure report, resulting in potentially reduced oversight and assurance over adherence to procurement legislation.

Recommendation

CNPA should prepare and publish annual procurement reports, maintain a contract register and produce a procurement expenditure report if it wishes to comply with the organisation's own stated requirements. Otherwise, it should update internal requirements and consider the cost/benefit of departing from good practice as part of such.

Management Action

Grade 3
(Design)

Recommendation agreed.

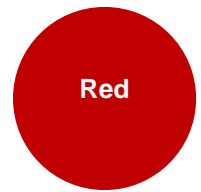
With respect to the report on payments over £25,000, the report is not required until the annual audit has been completed. The final audited accounts for 2022/23 were only laid in Parliament in late December 2023. Therefore delay in production of this report is a matter of a month or two. Staff are aware of this as a task requiring completion.

We are currently developing our procurement-to-pay workflows using Microsoft 365 applications. This will allow us to collect data for use in procurement reporting. We will investigate the opportunity to use these workflows to develop and maintain a central contracts register. We will also take forward a review of the business case to better resource the area of procurement and contract management.

Action owner: Deputy Chief Executive with Head of Finance and Corporate Operations

Due date: 31 December 2024

Control Objective 2: Management operate procurement and tendering processes in line with policy and procedures.



2.1 Procurement Process

CNPA is required to follow the Scottish Government Procurement Journey for contracts. However, from our review of a sample of 19 contracts awarded by CNPA over the last 10 years, we found that that processes are not in compliance with these guidelines.

There is not a consistent process which is being followed across different types of procurement, and we were unable to confirm that the full requirements of the procurement journeys have been met for any contract sampled. There was a significant lack of evidence retained and provided to us to demonstrate compliance with Public Sector procurement requirements.

Within our sample, there were 16 medium and high value contracts, and only three of which involved the Loch Lomond and Trossachs National Park Procurement Manager (note: CNPA policy dictates this specialist should be involved if the whole life value of a contract is over £10,000).

We could not confirm that any of the 19 contracts successfully followed the procurement route from start to finish, or where non-competitive actions were in place that there was formal documentation in place regarding the process followed. We could also not confirm whether all required contracts were offered on Public Contracts Scotland due to lack of evidence provided.

We also identified five contracts for which the original procurement exercise took place over 10 years ago. From the documentation provided it appears no further tender exercises have been undertaken, and instead there appears to have been reappointment of/extension of the same supplier. This is reflective of non-competitive actions, which are only permitted in exceptional circumstances (and depending on value require Scottish Government approval). Public Sector Procurement best practice suggests that no one contract should last longer than five years without retender.

There is no one central depository of procurement activity, with documents held by each individual purchasing manager.

The results of our testing have been outlined on Appendix B.

Risk

There is a risk that procurements have not been performed in line with the Scottish Government guidance, due to a lack of consistency in approaches and documentation retained, leading to non-compliance with good practice and/or legislation and inability of the organisation to demonstrate value for money for extant contracts.

Recommendation

CNPA should undertake a full review of the procurement documentation held for each supplier. This should include confirming the last date of procurement exercise and determining contracts which require retendering.

Management should seek to develop templates which set out the stages of the procurement journey, such as a template for briefing, supplier evaluation and ongoing contract management, in particular for routes 2 and 3 and

as a minimum a checklist to be utilised for route 1. There should be clear documentation retained showing the current status of the procurement exercise, and once contractors have been appointed.

As part of the work under MAP 1.1, CNPA should revise the current procurement policy to include a step-by-step process flow for the different thresholds, and a detailed explanation of the requirements of each step in the procurement route. This should also contain the required approvals and levels of authority required for each stage to ensure that staff are aware of their roles and responsibilities. This should include the process for non-competitive actions including the documentation to be held and the thresholds in place.

There should be a significant focus on training all staff with the updated policies, to ensure that there is consistent understanding and approaches across the teams.

A central repository of all contract information should be maintained.

Management Action

Grade 4
(Operation)

Recommendation agreed.

We are discussing our need for support with the Central Government Procurement Shared Services (CGPSS) team, and this support could include the development of strategies, policies and procedures, and the provision of training. Documentation will be held on Sharepoint, accessible through our Intranet. This will provide a central repository for all procurement and contract information.

The use of templates evidencing the stages of the procurement journey would seem helpful for procurements that follow routes 2 and 3. However, procurement activity effected through route 1 (purchasing below £50k) will be varied, and we welcome the idea of a simpler approach using a checklist.

We will provide an overview of the position and an action plan, to be agreed with ARC, by Aug 2024, with implementation of documentation around the procurement journey and templates by Sep 2024. Other actions will then follow as determined in the action plan.

Action owner: Head of Finance and Corporate Operations

Due date: September 2024 and onward, according to the agreed action plan.

2.2 Review and Approval Controls

We have reviewed the Procurement Policy and Delegated Levels of Authority documents. We confirmed that there is a scheme of Delegated Procurement and Financial Authority which sets out the level of authority required to authorise a requisition, including the grades of staff raising and approving the requisition, and the amounts that they are able to authorise.

However, there is not a clear process within these policies which sets out the steps and responsible parties for creating the specification, invitation to tender and other documentation as required by the Scottish Government Procurement Journey Routes. There are also no clear controls in place for the review of this documentation to ensure that it is accurate and complete prior to publishing this on Public Contracts Scotland (PCS) or similar, where the Lomond and Trossachs National Park Procurement Manager has not been involved.

Risk

There is a risk that each stage of the procurement process and its associated documentation have not been subject to review and approval, due to a lack of controls in place, leading to inaccurate, unapproved procurement taking place.

Recommendation

As part of the work under MAP 1.1, CNPA should update both the Procurement Policy and Delegated Levels of Authority documents to include the reviews and approvals required at each stage of the procurement process.

Management Action

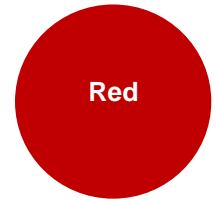
Grade 3
(Design)

Recommendation agreed. The procurement policy and DLA policy will be updated in tandem to provide comprehensive guidance for colleagues.

Action owner: Head of Finance and Corporate Operations

Due date: September 2024 onward, according to the agreed action plan.

Control Objective 3: Management operate procurement and tendering processes economically and efficiently, in a way that confirms value for money is achieved.



3.1 Evaluation Arrangements

As part of the procurement process, CNPA should assess potential suppliers against the Scottish Government's Evaluation Matrix. This matrix sets out the different ratings which can be given to a supplier, ranging from 0 (unacceptable) to 4 (excellent). A price/quality ratio should then be calculated to indicate the most suitable supplier for the contract.

From our sample of 19 contracts selected, there were only four which had suitably completed evaluation matrices.

As noted in MAP 2.1, there is no consistent or clear process which is followed for procurement within CNPA. In addition, there are no clear arrangements in place for appointing a suitable tender evaluation panel as required by the procurement journey, which then has responsibility for independently evaluating and scoring suppliers against the matrix.

Risk

There is a risk that suppliers are appointed which do not offer the most economically advantageous tender, due to a failure to consistently evaluate potential contractors and assign an evaluation panel. This could lead to financial, reputational and operational implications if the price/quality ratio is not the basis for appointment and outcomes are not demonstrably transparent.

Recommendation

CNPA should set out the levels of authority required for evaluation arrangements. This should include the authority levels which should be involved in the panel evaluation, as well as the process for review and scoring against objectives. The evaluation matrix should be reviewed by a suitably qualified individual, independent of the panel, who will report the final outcome.

Management Action

Recommendation agreed for route 2 and 3 procurements.

We are discussing our need for support with the Central Government Procurement Shared Services (CGPSS) team, and this support could include the development of suitable evaluation processes and templates.

We will also discuss these processes with colleagues at Loch Lomond, as part of the exercise currently being undertaken with Scotland Excel to refresh the Joint Procurement Strategy.

Action owner: Head of Finance and Corporate Operations

Due date: September 2024 onward, according to the agreed action plan.

3.2 Due Diligence Checks

We confirmed that CNPA's existing policies do not clearly dictate the due diligence checks which should be performed prior to appointment of a contractor, and in particular where a framework has not been used.

From our review of the 19 contract samples selected, we have been unable to confirm whether any due diligence checks were performed on suppliers prior to appointment as there was a lack of information provided which supported this.

Risk

There is a risk that suppliers are appointed which are unsuitable and not of sufficient standing, due to a lack of due diligence performed by CNPA, leading to defaults on contracts and financial and reputational implications.

Recommendation

CNPA should clearly set out the due diligence steps which should be taken as part of the procurement process, prior to appointment of a contractor. This should be detailed in the revised procurement policy document, and a template should be created for the staff member to complete and retained for evidence. This could be a proportionate approach to the size, scale and complexity of the procurement.

Management Action

Grade 3
(Design)

Recommendation agreed.

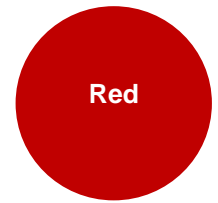
We have no history of engaging with contractors where there have been any issues that may have been prevented by due diligence checks (financial sustainability, insurance cover etc.) This suggests that the inherent risk/ likelihood of risk here is not significant. However, we acknowledge that any impact would be relatively high if there were an issue.

We will consider the checks required and create a template to guide colleagues in carrying these out. We will include this as part of the required development of procurement policy and procedures.

Action owner: Head of Finance and Corporate Operations

Due date: September 2024 onward, according to the agreed action plan.

Control Objective 4: Procurement indicators are monitored and reported to enable the Board to effectively scrutinise performance of procurement activities.



4.1 Reporting Against Performance

From our review of the procurement strategy, we noted that CNPA has set itself the requirement to create and report on key performance indicators.

However, from review of the current policies in place and discussions with staff, there are currently no defined performance indicators, and as such no monitoring or reporting of these takes place. As such governance groups are not currently scrutinising procurement performance against strategy.

Risk

There is a risk that procurement performance is not monitored against targets, leading to an inability to meaningfully measure procurement performance, resulting in failure to achieve objectives and ensure compliance with legislation.

Recommendation

CNPA should develop procurement performance indicators to allow for progress tracking and identification of issues. These indicators should be monitored regularly and reported upon at relevant governance groups. When issues are identified, these should be reported, and an action log created to track these to resolution.

Examples may include: % reduction in time spent on procurement activity, % of all contactors having KPIs in place, development and implementation of a sustainability strategy (these are examples based on CNPA's 2017-2020 Joint Procurement Strategy 'How we will measure what we are doing', management may consider other KPIs to be more appropriate following the Strategy development per MAP 1.1)

Management Action

Grade 4
(Design)

Recommendation agreed. We will consider appropriate measures of performance to allow for progress tracking and identification of issues.

Action owner: Head of Finance and Corporate Operations

Due date: March 2025

Appendix A – Procurement Journeys



Appendix B – Procurement Samples

Supplier	Whole Life Value of Contract	Procurement Journey Route	Findings
Access UK	From our review of payments made to Access UK Ltd over the last 10 years, we have estimated that this contract started in 2020/21 and has a current value of £62,010.16.	Per the Joint NPA's Procurement Policy 2018, Route 2 should be followed as this contract is over £50k.	<ul style="list-style-type: none"> • CNPA did not advertise on PCS. • Route 2 was not followed. • Documentation produced and retained is minimal.
Alba Ecology	From our review of payments made to Alba Ecology over the last 10 years, we have estimated that this contract started in 2016/17 and has a current value of £53,537.20	Per the Joint NPA's Procurement Policy 2018, Route 2 should be followed as this contract is over £50k.	<ul style="list-style-type: none"> • Unable to review the process followed due to lack of information provided.
Allstar Business Solutions	From our review of payments made to Allstar Business Solutions, we are unable to estimate when this contract started as payments go back as far as 2013/14. The current value of this contract is £133,373.46.	Per the Joint NPA's Procurement Policy 2018, Route 2 should be followed as this contract is over £50k.	<ul style="list-style-type: none"> • Procurement undertaken by Crown Commercial Services. • Unable to review the process followed due to lack of information provided.
Atmos Consulting Ltd	From our review of payments made to ATMOS Consulting Ltd over the last 10 years, we have estimated that this contract started in 2019/20 and ended in 2022/23. The value of this contract was £72,893.80.	Per the Joint NPA's Procurement Policy 2018, Route 2 should be followed as this contract is over £50k.	<ul style="list-style-type: none"> • We have reviewed the following documents provided: briefing produced by CNPA, tender documents from ATMOS, evaluation matrix, contract award and extension letters. • There have been documents prepared and retained in line with Route 2 but do not specifically follow this journey to completion. Additionally, this was not advertised on PCS. • Noted that it would not have been possible to work with another contractor due to

			retaining continuity, data complexity, work in progress and stakeholder relations.
AV One Solutions	From our review of payments made to AV One Solutions over the last 10 years, we have estimated that this contract started in 2022/23 and the value of this contract is £92,554.80.	Per the Joint NPA's Procurement Policy 2018, Route 2 should be followed as this contract is over £50k.	<ul style="list-style-type: none"> Initial scope, proposal from AV One, and award letter contain sufficient detail. Team were not clear on level of investment required or local contractors available. Evaluation matrix wasn't used and no evidence whether offered on PCS.
Beale & Pyper	From our review of payments made to Beale & Pyper over the last 10 years, we have estimated that this contract started in 2015/16 and continued into 2023/24. The current value of this contract is £81,566.69.	Per the Joint NPA's Procurement Policy 2018, Route 2 should be followed as this contract is over £50k.	<ul style="list-style-type: none"> Directive from Scottish Government to utilise local contractors where possible. Management have identified that there is not a contract in place as the payments were individual transactions based on need. In such circumstances based on review of aggregate spend over 2-5 years we would expect a call off arrangement to be put in place.
Bright Signals	From our review of payments made to Bright Signals over the last 10 years, we have estimated that this contract started in 2021/22 and ended in 2022/23. The value of this contract was £78,324.79.	Per the Joint NPA's Procurement Policy 2018, Route 2 should be followed as this contract is over £50k.	<ul style="list-style-type: none"> Briefing document produced, led by Andy Jump. Tender published via quick quotes and bids received. Evaluation matrix completed by review panel. No evidence provided for contract and supplier implementation and management.
Chubb Fire & Security	From our review of payments made to Chubb Fire & Security over the last 10 years, we have estimated that this contract began prior to 2013/14 and	Per the Joint NPA's Procurement Policy 2018, Route 2 should be followed as this contract is over £50k.	<ul style="list-style-type: none"> Used on rolling basis for continuity of works – however the cumulative value requires route 2.

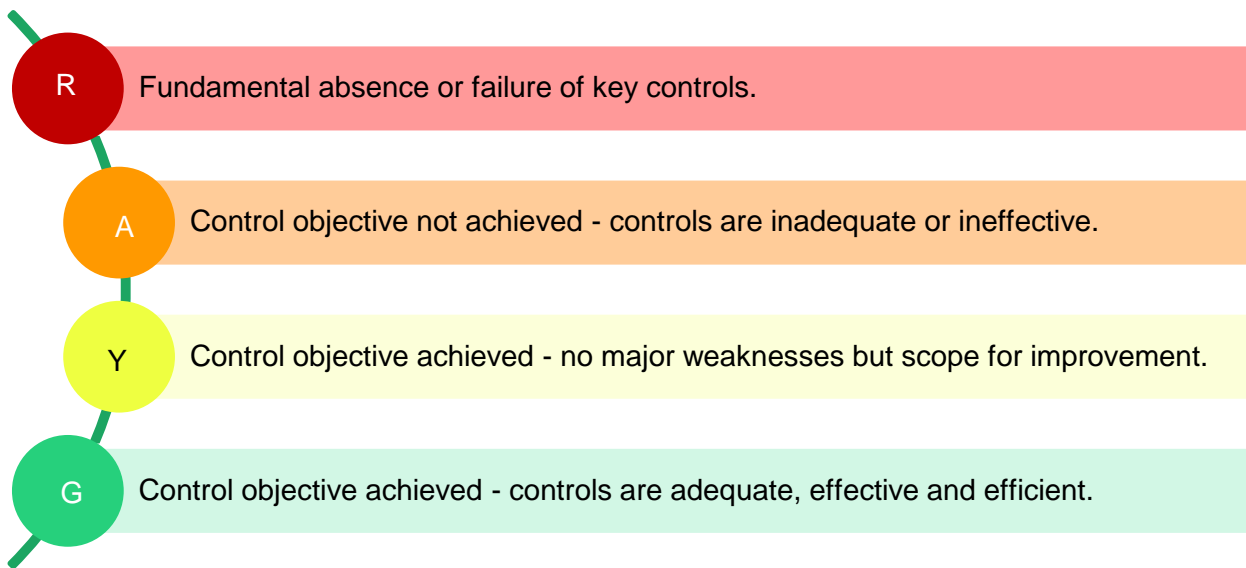
	is ongoing. The current value of this contract is £91,903.96.		<ul style="list-style-type: none"> No evidence provided to give clear understanding of procurement process and appointment of contractor. As agreement has been in place for more than 10 years, there is a risk that the contractual agreements are outdated.
Commonplace Digital Ltd	From our review of payments made to Commonplace Digital Ltd over the last 10 years, we have estimated that this contract started in 2020/21 and was renewed in 2023/24. The current value of this contract is £41,400.	Per the Joint NPA's Procurement Policy 2018, Route 1 should be followed as this contract is between £10k and £50k. We note a decision was taken to award the 2023 contract extension as a Non-Competitive Action (maximum value £50k)	<ul style="list-style-type: none"> No documents provided detailing original brief, scope or evaluation performed. Contract extension agreed in March 2023 as a non-competitive action, email approval from the Director of Finance provided. No formal documentation of the Non-Competitive Action held.
CR Contracting North Ltd	From our review of payments made to CR Contracting North Ltd over the last years, we have estimated that the contract started in 2019/20 and ended in 2022/23. The value of this contract was £449,179.25	Per the Joint NPA's Procurement Policy 2018, Route 2 or Route 3 should be followed as this contract is over £50k and may have been over the GPA threshold.	<ul style="list-style-type: none"> Briefing document, tender documentation from suppliers, Andy Jump involved in process. No supplier evaluation matrix provided for our review
Eight days a week print solutions	From our review of payments made to Eight days a week print solutions, we have estimated that the contract started in 2022/23 and ended in 2023/24. The value of this contract was £2,666.62	Per the Joint NPA's Procurement Policy 2018, 1 supplier quote is sufficient although purchasers should still be able to demonstrate VFM.	<ul style="list-style-type: none"> No formalised briefing as low value procurement. Options provided for different quantities and distribution tactics. No further documentation provided confirming appointment of supplier and any subsequent communications.
Elite Training and Consultancy Scotland	From our review of payments made to Elite Training and Consultancy Scotland over the last 10	Per the Joint NPA's Procurement Policy 2018, Route 1 should be followed as this	<ul style="list-style-type: none"> Quotes were received from suppliers, recommendation to go with Elite as cheapest and also supply Scottish Government.

	years, we have estimated that this contract started prior to 2013/14 and is ongoing. The current value of this contract is £11,184.00.	contract is between £10k and £50k.	<ul style="list-style-type: none"> No briefing document, tender documentation or other evaluation matrix provided.
FJ Moir Fencing	From our review of payments made to FJ Moir Fencing over the last 10 years, we have estimated that this contract started in 2022/23 and ended that year. The value of this contract was £11,922.00	For purchases with whole life costs over £10k permission to award a contract must be sought from Scottish Government. Requests of this nature would normally be actioned via the Procurement Manager.	<ul style="list-style-type: none"> No evidence that this has gone through Scottish Government review and approval.
G Laing Stonecraft	From our review of payments made to G Laing Stonecraft over the last 10 years, we have estimated that this contract started and ended in 2022/23. The value of this contract was £39,582.	Per the Joint NPA's Procurement Policy 2018, Route 1 should be followed as this contract is between £10k and £50k. We note a decision was taken to award the contract as a Non-Competitive Action (maximum value £50k)	<ul style="list-style-type: none"> Decision made by director of corporate services to follow a Non -Competitive action to allow contractor to complete external works at same time – contractor already appointed by the estate/landlord. We have not been provided with any documentation regarding the non-competitive action.
Highland Office Equipment	From our review of payments made to Highland Office Equipment over the last 10 years, we have estimated that this contract started prior to 2013/14 and continues into 2023/24. The current value of this contract is £77,614.12.	Per the Joint NPA's Procurement Policy 2018, Route 2 should be followed as this contract is over £50k.	<ul style="list-style-type: none"> Completion certificate of order, procurement framework agreement order form provided. No evidence provided of what procurement journey has been followed.
Allan Ingram Industrial Cleaning Services	From our review of payments made to Allan Ingram Industrial Cleaning Services over the last 10 years, we have estimated that this contract started in 2018/19 and continues into 2023/24. The current value	Per the Joint NPA's Procurement Policy 2018, Route 2 should be followed as this contract is over £50k. Route 2 or Route 3 should be followed as this contract is over	<ul style="list-style-type: none"> Review the email detailing the procurement, Andy Jump was involved in the contract going out to tender, submissions were scored against an evaluation matrix.

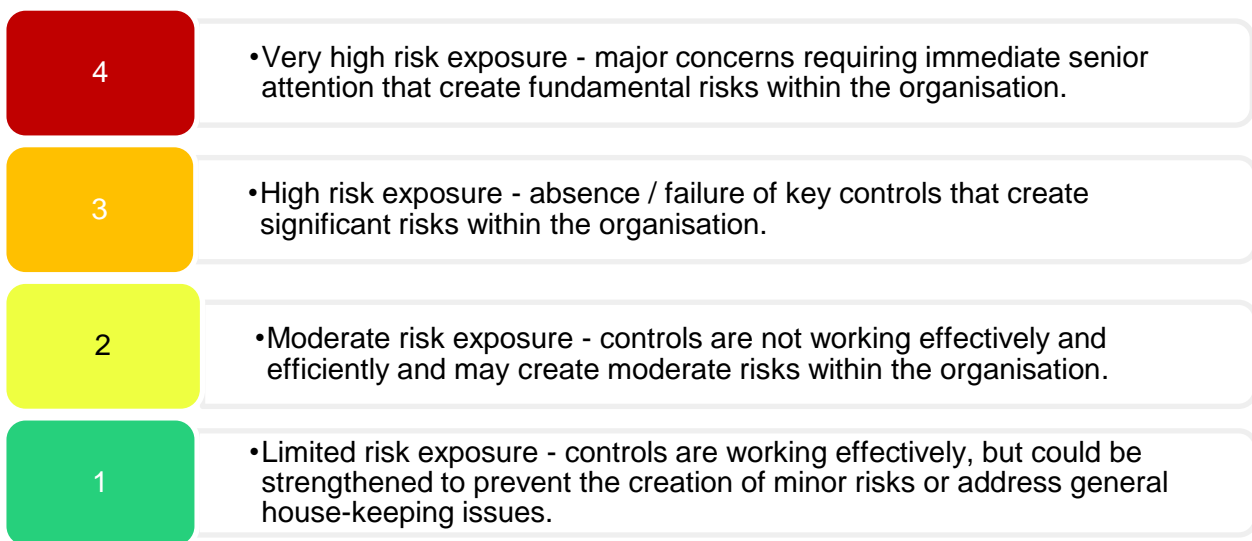
	of this contract is £247,899.09.	£50k and may have been over the GPA threshold.	<ul style="list-style-type: none"> Unable to confirm the content in the original brief and tender submissions and the ongoing contract management.
Liz Bowman Landscape Architecture	From our review of payments made to Liz Bowman Architecture over the last 10 years, we have estimated that this contract started in 2020/21 and continued into 2023/24. The current value of the contract is £4,703.50	As the current value is less than £5k, 1 quote is sufficient but should still be able to demonstrate value for money.	<ul style="list-style-type: none"> We have reviewed the tender award letter, proposal from contractor and assessment of current situation. Unable to confirm how this was evaluated due to lack of information provided.
Mabbett & Associates Ltd	From our review of payments made to Mabbett & Associates Ltd over the last 10 years, we have estimated that the contract started in 2022/23 and is ongoing in 2023/24. The current value of this contract is £62.849.76.	Per the Joint NPA's Procurement Policy 2018, Route 2 should be followed as this contract is over £50k.	<ul style="list-style-type: none"> We have reviewed the strategy, proposals from suppliers, evaluation matrix and award of contract to Mabbett. We have not been able to confirm how this contract was offered and if it was offered via PCS, as well as the ongoing contract management.
Harper Macleod LLP	From our review of payments made to Harper Macleod LLP over the last 10 years, we have estimated that this contract started prior to 2013/14 and is ongoing in 2023/24. The current value of this contract is £550,426.71	Per the Joint NPA's Procurement Policy 2018, Route 2 or Route 3 should be followed as this contract is over £50k and may have been over the GPA threshold.	<ul style="list-style-type: none"> The original contract started in August 2010, and has been renewed for 5 years at a time since 2016. The contract was awarded from open procurement through PCS, but we have been unable to review evidence supporting the process followed as it has been removed from PCS due to GDPR regulations as it is extremely outdated.

Appendix C – Definitions

Control assessments



Management action grades



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