

# Internal Audit Plan

2016/2017

No.	Matters Arising from Review	Potential Consequence	Recommendations & Management Comment (Where Applicable)	Responsible Officer, Proposed Timescale and Priority
<b>1.</b>	<b>High Priority Recommendations</b>			
<b>1.1</b>	<p>The successful supplier for the acoustics improvements high value purchase at £14k was double one of the other quotations.</p> <p>The added value obtained for choosing this supplier over the other two was not clear in the minutes.</p>	<p>Lack of transparency as to why the successful supplier has been selected when their quotation is double one of the other quotations.</p> <p>Risk of undue criticism over procurement practices.</p>	<p>Where a supplier is being selected that has obviously not provided the cheapest quotation it should be clearly stated at the point of approval in the minutes as to why this supplier is being selected above the other cheaper quotes: why they are so much more expensive, and what value they can add (when compared against the other quotations) that strongly outweighs the cost differential.</p>	<p>Clerks, RFO and all office staff.</p> <p>With applicable next high value purchase and from now on.</p>