

ORDERING AND PURCHASING INTERNAL CONTROL QUESTIONNAIRE

Introduction

Below is an ICQ relating to ordering and purchasing (it does not cover invoice processing and payment which forms part of a Creditors audit.)

Question	Yes	No	N/A	Comments
Policies/Procedures <ul style="list-style-type: none"> • Are nominated officers responsible for procurement of goods/services? • Is this set out in authorized delegation lists? • Are there Financial Regulations in place requiring competitive quotations? • Is purchasing devolved or centralized? • Is there an authorized signatory list in place? • Have procedures notes regarding all areas of the process been disseminated to all staff? 				
Contracts <ul style="list-style-type: none"> • Are contract suppliers used wherever possible? • Does this relate to an approved suppliers catalogue? • If yes, is this information disseminated to all staff? • Have potential contractors been vetted for suitability? • How are contracts awarded? • Are contracts in writing and signed? • Are records kept to highlight the status of the contracting activity? 				
Orders <ul style="list-style-type: none"> • Is the purchasing process manual or automated? • Are requisitions/order sets secured and is their use controlled? • Are order sets only issued to nominated managers? • Are official orders used? • Do these quote an official order number? • Are details of orders kept? • What is done about cancelled orders? • When are verbal orders placed? • Are orders supported by 				

Prepared by: _____

Date: _____

Reviewed by: _____

Date: _____

<p>requisitions?</p> <ul style="list-style-type: none">• Where contracts are in place, are orders placed with the nominated supplier?• If an alternative supplier is used, does the officer have to submit a written reason?• To whom do they submit this?• Are limitations placed on types and quantities of goods/services ordered?• Are records kept to evidence competitive quotations?				
Goods and Services Received				
<ul style="list-style-type: none">• Are goods accompanied by delivery notes?• Who signs the delivery note and checks the goods when they arrive?				
Segregation of Duties				
<ul style="list-style-type: none">• Is access to ordering and receiving functions restricted?• Are ordering and receiving functions separated from invoice processing and General Ledger functions?				