**INTERNAL AUDIT**

**ISO AUDIT – ST. ANDREW RSC**

**NON-CONFORMITIES**

**PROCESS: Procurement AUDITEE: Stacey Ivey and Sandra Logan**

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| **EVIDENCE** | **COMMENTS (STATEMENT)** | **ROOT CAUSE** | **ACTION TO BE TAKEN** | **RESPONSIBLE PERSONS** | **IMPLEMENTATION DATE** |
| The Procurement SOP states that Purchase orders should be signed by the Director of Procurement |  | The “**signed off”** Procurement SOP dated February 4, 2020 did not state that the Purchase Orders should be signed by the Director of Procurement. Please to note at Nos. 24 and 24 in the SOP, it states as follows:  **Director of Procurement**  **24.** **APPROVES** procurements under $500,000 and forwards for Purchase Order preparation.  **25. SIGNS RPGS** forms and submits to the Records Officer. | Follow-up on the completion of the SOP. | Stacy Ivey | To follow-up twice during the second quarter for the F/Y 2020-2021 |
| [During the interview the Director explained that function of signing is delegated to a Senior Procurement Officer, which is not stated in the SOP. A sample of five (5) Purchase Orders for items requested by St Andrew RSC were examined: PO200561111474 dated 28/8/19; PO20056111398 dated 23/7/2019; PO20056111515 dated 3.9.19; PO200561111310 dated 27/6/19 and PO200561111489 dated 29.8.19.  Examination revealed that all five (5) documents were not signed by the Director of Procurement. | [During the audit of the Procurement Process, at the Procurement Unit who is an External Provider to the TAJ for goods and services, it was ascertained that all five (5) Purchase Orders (PO200561111474 dated 28/8/19; PO20056111398 dated 23/7/2019 ; PO20056111515 dated 3.9.19; PO200561111310 dated 27/6/19 and PO200561111489 dated 29.8.19) examined were not signed by the Director which is contrary with both Procurement SOP Step 12 29.0 which states that the Procurement Officer prints the Purchase Order, attach supporting documents and submit to Director of Procurement for signing; | The Procurement Unit is **not** an External Provider to TAJ for goods and services.  It is not required by the SOP that the Director of Procurement should or must sign the respective Purchase Orders. With the structure of the unit where the staff complement is limited, the Director of Procurement assist in signing off the Purchase Orders where there is a shortage in Human Resource execution.  Please to note at Nos. 28 & 29 of the SOP it stated,  **Procurement Officer**  **28. PREPARES** a purchase order and forwards to another Procurement Officer for Authorization.  **Procurement Officer (authorizing officer)**  **29. APPROVES** purchase order and returns same to the preparing officer. |  |  |  |
|  | and ISO 9001:2015 8.5.1 c which states that: The organization shall implement production and service provision under controlled conditions. Controlled conditions shall include, as applicable: c) the implementation of monitoring and measurement activities at appropriate stages to verify that criteria for control of processes or outputs, and acceptance criteria for products and services have been met. |  |  |  |  |