

Glasgow City Council Internal Audit Section

Committee Summary

Corporate Review – Corporate Procurement Manual Compliance

Item 4(c)

25th March 2026

1 Introduction

- 1.1 As part of the agreed Internal Audit plan, we have carried out a review of compliance with the Corporate Procurement Manual, which was updated in 2024, to provide assurance that the revised procedures are being applied consistently across procurement activity.
- 1.2 Procurement for any works, goods or services required by Glasgow City Council (the Council) must be conducted under strict procurement rules to achieve maximum efficiency, effectiveness and value for money.
- 1.3 The Council has a Corporate Procurement Manual which sets out how the Council will manage its processes in a consistent, transparent and compliant way. It provides guidance for the procurement officers, ensures alignment with legislation (including the Procurement Reform (Scotland) Act 2014), and supports strategic procurement objectives such as value for money, sustainability and ethical sourcing.
- 1.4 The objective of the audit was to gain assurance that there are adequate and proportionate procurement arrangements in place within the Council and that officers undertaking procurement activity are adhering to the Corporate Procurement Manual.
- 1.5 The audit included a review of the key controls in the following areas:
 - Updated Corporate Procurement Manual
 - Procurement documentation and approvals
 - Roles and responsibilities
 - Training and communication arrangements
 - The adequacy and availability of audit trail information in relation to procurement activity
 - Monitoring and reporting arrangements.
- 1.6 Social Work Services (SWS) has its own procurement processes, which were not included within the scope of this review. As a result, SWS compliance was not assessed as part of this audit. This may be considered for inclusion in future audits.

2 Audit Opinion

2.1 Based on the audit work carried out, a satisfactory level of assurance can be placed upon the control environment.

3 Main Findings

- 3.1 We found that key controls are in place and operating effectively. The requirements of the Corporate Procurement Manual reviewed as part of this audit are being applied consistently across procurement activity, and the different procurement routes are well understood by all relevant officers.
- 3.2 We confirmed that training and communication arrangements are in place. Officers advised that they received induction training when they commenced their roles, prior to undertaking procurement activity. Training also includes the mandatory GOLD courses relevant to procurement, which cover core organisational requirements such as information governance, ethical standards and key corporate responsibilities, as well as the formal refresher training introduced following a previous contract management review. The refresher training focuses on key contract management responsibilities including performance monitoring, sustainability and agreed improvement actions. Officers also receive ongoing support through regular one-to-one meetings and discussions with commodity teams throughout the procurement process, covering planning, documentation requirements and upcoming actions.
- 3.3 Through discussions with officers from the Corporate Procurement Unit (CPU) within Chief Executive's (CED), as well as officers from Financial Services (FS), Neighbourhoods, Regeneration and Sustainability (NRS), and Education Services (ES), we obtained an overview of the respective roles and responsibilities in the procurement process. We confirmed that officers are familiar with the procedures and recent changes set out in the Corporate Procurement Manual and understand the responsibilities relevant to their involvement in procurement activity. We also noted that monitoring and reporting arrangements for contract performance remain in place through supplier review meetings and established reporting lines to senior management.
- 3.4 Through sample testing of nine contracts, we assessed compliance with the procurement requirements set out in the Corporate Procurement Manual. The sample covered contracts awarded since the Manual was last updated in 2024 and included a range of procurement routes, reflecting differing contract values and levels of complexity. For each contract reviewed, we confirmed that the required approvals had been obtained in line with delegated authority levels prior to contract award and that the procurement route selected was appropriate based on the nature and value of the

contract. Documentation reviewed included conflict of interest; Initial Procurement Assessments (IPAs) and other procurement start-up documentation, appropriate to the procurement route, including sourcing strategies, scoring calculators, capability and capacity assessments, terms and conditions, and award approval reports. In all cases the evidence provided demonstrated full compliance with the requirements of the Manual.

- 3.5 We also found that record-keeping processes are being adhered to, ensuring an adequate audit trail to support procurement activities. Procurement records are held by the CPU within dedicated folders in EDRMS and are organised on a contract- by-contract basis. For each contract in our sample, the full set of supporting documentation was available within the relevant folder, and the records reviewed provided a complete audit trail of the procurement activity undertaken.
- 3.6 The audit has been undertaken in accordance with the Global Internal Audit Standards in the UK Public Sector.
- 3.7 We would like to thank officers involved in this audit for their cooperation and assistance.