

Foreword

Effective public procurement has always been essential for good public services and good government. In that context, it is vital that auditors are equipped with the skills to provide relevant, timely and risk-based assurance across the whole procurement cycle.

This publication has been written to support all auditors in delivering that ambition. It updates the original 2010 publication and, in doing so, reflects the additional focus that effective procurement has received in the intervening years. In part, that focus has been enhanced due to a number of high-profile contract failures and the reviews and reports that have been published in their wake.

Another reason for the spotlight on procurement in recent years is that the sheer scale of the expenditure involved means that the duty to secure value for money has become more prominent. In more direct terms, with all public service costs under pressure, better procurement provides an opportunity to make significant savings that do not cut into front-line services. Auditors now need to be alert to how that opportunity is balanced against the delivery of appropriate quality, service, governance and control objectives.

Although auditors need to adapt to these new circumstances, it is important that they remain focused on the adoption of a risk-based approach. This was a central premise in the 2010 edition and remains central to this updated publication. I hope all auditors find the publication of value in terms of raising the profile of the audit of procurement, undertaking that work through a strategic focus, and helping to inform a more relevant set of assurances throughout the year and at the year end.

A handwritten signature in black ink, appearing to read 'Tim Crowley', with a stylized, cursive script.

Tim Crowley

Chair of the CIPFA Audit Panel

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