

## Appendix F Procedural audits checklist

### Overview

Approved organisations must ensure that they have established an adequate process to review the following areas of focus for procedural audits:

- clear, relevant evidence of a strategic approach to procurement, as documented in a current procurement strategy
- procurement procedures that are appropriate and approved, where necessary
- a monitoring and measuring framework in place that at a minimum captures the data required by the NZTA
- reliable and accurate contract data
- sufficient capability and capacity processes to ensure that procurement can be carried out.

The checklist below sets out guidelines for approved organisations to consider and can be used as a basis for self-assessment. This checklist is not exhaustive and should not be considered a complete register of all areas that an approved organisation should consider.

### Checklist

1. Strategy
  - 1.1 Is there a current, documented procurement strategy or other evidence of strategic thinking about procurement?
  - 1.2 If yes:
    - does the procurement strategy meet the guidance and standards set out in this manual?
    - are there mechanisms to review and, as necessary, update the strategy periodically?
  - 1.3 If not:
    - have you documented a rationale for not determining a procurement strategy?
2. Processes
  - 2.1 Are there documented procurement processes?
  - 2.2 Have the processes been recently reviewed? If so, when?
  - 2.3 Have all procurement events used approved procurement procedures (or been exempt)?
  - 2.4 Have all customised procurement procedures received approval?
  - 2.5 Have all NZTA audit recommendations related to procurement been implemented?
  - 2.6 Have all decisions made in the procurement process been adequately documented, including reasons to support the decisions?
3. Contract data
  - 3.1 Has all relevant contract data been collected and submitted to the NZTA (as per templates in this manual or LTP online)?
  - 3.2 Are there processes in place to ensure the reliability of the data submitted?

## Appendix F Procedural audits checklist continued

### Checklist continued

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4. Monitoring and measuring
    - 4.1 Is there a monitoring and measuring framework in place that captures more than the minimum data required by the NZTA?
    - 4.2 Does the monitoring and measurement include measures for:
      - assessing the performance of the procurement strategy?
      - key risks and benefits expected, and performance of the contracts throughout their terms?
      - ensuring funding conditions are met?
      - ensuring audit recommendations are implemented?
    - 4.3 Do the measuring and monitoring mechanisms specifically capture data in relation to:
      - value for money?
      - fairness and efficiency of markets?
      - efficiency of procedures?
    - 4.4 Has measurement information been collected for all contracts entered into in the period?
    - 4.5 Are there mechanisms in place to review the data collected for the period and identify any trends?
    - 4.6 Has information been aggregated for all contracts awarded in the period, which meet as a minimum the NZTA's reporting requirements?
  5. Capability
    - 5.1 Is there appropriate capability to ensure the effective application of procurement procedures?
    - 5.2 Is there an ongoing plan to ensure capability is developed and sustained?
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