Audit Committee 21 June 2012

Internal audit – Review of recommendations

Executive summary and recommendations

At its meeting on 29 September 2011, the Committee agreed that it should receive a paper at each meeting, setting out progress on recommendations from internal audit reports.

Most of the information in the appendix is taken from the wording of the internal audit reports. The exception is the 'update' paragraph in the right-hand column, which provides details of progress.

Decision

The Committee is requested to discuss the paper.

Background information

Please refer to individual internal audit reports for the background to recommendations.

Resource implications

None

Financial implications

None

Appendices

None

Date of paper

29 May 2012

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Recommendations from internal audit reports 2011-12

Information Security/Data protection (report dated September 2011 – considered at Audit Committee 29 September 2011)

Assurance on effectiveness of internal controls: Substantial Assurance

Recommendations summary

Priority	**Number of recommendations**
Fundamental	None
Significant	None
Housekeeping	9

Risk 1: Electronic data is removed inappropriately by an employee (Data Security – Risk No 17.1)

	Observation/Risk	**Recommendation**	**Priority**	**Management response**	**Timescale/responsibility**
1	*Observation:* Staff are asked to sign up to the Information Technology Policy under section 5h of the Employee Handbook. This policy details the responsibilities of the staff and the use of devices such as laptops and PDA's and use of email, telephone calls etc. Whilst it mentions that information held on USB drives is the property of HPC, it does not mention HPC's specific policy in respect of these tools. For example, the responsibilities of Staff using USB drives, that only encrypted drives can	As planned, HPC should review and update the Information Technology Policy held within the Employee Handbook to ensure it provides more detail on the use of USB data drives.	Housekeeping	A review of the IT Policy is scheduled for 2012-13 financial year. These updates will reflect changes in technology that are rolled out to the organisation over the next few months	2012-13 Financial year Director of HR /Director of IT **Update:** The Director of Information Technology has indicated that his department will aim to get the USB controls in place by 27 September 2012 and the policy change in place by 29 November 2012. The policy change

	be used, what USBs should be used for and the security of these. We were informed that the Policy is currently being reviewed and should be in place from September 2011. *Risk:* Staff are not fully aware of their responsibilities in respect of the use of USB data drives.			is due to be considered by the Finance and Resources Committee on 20 November 2012.
2	*Observation:* A report was provided by the Head of Business Process Improvement which detailed a review of the Payment Card Industry (PCI) process. One of the weaknesses identified was where data was taken over the telephone, it was not secure enough to ensure personal data could not be copied. There were also concerns over the security of the PDQ machine for walk in applicants and the arrangements around the collecting of the Section 10 on the International Application Forms which contain credit card details. HPC is investing in Semafone in September 2011 which will provide an automatic third party process which will	HPC should continue to address the issues identified in the recent PCI report.	Housekeeping	This project is in progress, and is currently awaiting action by utilities to transfer specific telephone numbers to new services.	End of year [2011-12] Director of Finance **Update:** The project was implemented in February 2012.

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No.	Finding / Recommendation	Priority	Management Response	Responsibility / Date
	remove any staff needing to take responsibility for taking credit card details. The PDQ machine is also going to be moved into a more secure area, and Section 10 details will be held more securely in the interim, but it is intended that this transaction will be dealt with by Semafone also. *Risk*: Loss of bank and credit card details.			November 2011 Director of HR / HR Manager **Update:** A new on-line leavers form (including an updated checklist for managers) has been introduced and is now in use across the organisation.
3	*Observation:* Through discussion with the HR Manager, the Director of Operations and the Head of Business Process Improvement there tended to be a view that HPC did not have a formal leavers checklist in place which ensured that all issued items, such as Blackberry's , ID cards, etc were returned and all appropriate departments such as IT, Payroll, etc were informed in a timely manner. At the debrief, this was questioned by the Chief Executive and a copy of a checklist was provided which covered most key areas, though it was felt it would benefit from a more formal list of all potential items that should be returned to ensure that nothing could be missed off.	Housekeeping.	The HR team should review and update the Leaver's checklist to ensure that it covers off all key areas and items that need returning. Once reviewed this should be communicated to managers across the organisation so that they are fully aware of the checklist. The list will be reviewed and updated where required. The list will be circulated to all EMT, CDT and line managers.	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility
	Risk: Failure to ensure that Leavers do not take away items which contain personal information.				

Risk 2: Paper record Data Security (Data Security – Risk No 17.2).

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility
4	*Observation:* Locked document destruction bins were observed as being in place within each department visited. A bag is suspended in each of the bins and confidential documentation is placed in the locked bins and emptied on a weekly basis by Iron Mountain. The service level agreement with Iron Mountain specifies the responsibilities of both parties. It was noted however that this states that HPC staff are responsible for the tying up and sealing of the bags, but having spoken with staff this part of the process is performed by Iron Mountain. At the time of the audit we did not witness the Iron Mountain process in practice. *Risk*: Confusion over the responsibilities of both parties in the agreement, which could be problematic in the event of any data security arising.	HPC should revisit the service level agreement with Iron Mountain and ensure this is updated to reflect current roles and responsibilities in respect of tying and sealing of the bags.	Housekeeping	The current method of collection used by Iron Mountain utilises a large blue "wheelie bin" transported around the office buildings to each location, where the bins contents are emptied directly into the blue bin. Bag securing is no longer required. The Facilities Manager will attempt to have the SLA updated, although it is believed to be generic across all clients, and resistance may be incurred.	December 2011 Facilities Manager **Update:** A new supplier has been appointed to deal with collection and disposal of confidential waste.

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| 5 | Observation: The Director for Fitness to Practise provided us with a document retention policy which is used within their team and clearly sets out the timescales for retaining different documents.

HPC also has a Destruction (and Retention) Policy which was created in 2005, when the Freedom of Information Act came into force. Whilst it provides a high level list of documents held and retention dates it has been accepted by management that there is a need to develop a more comprehensive retention policy on a similar line to the Fitness to Practise document.

Risk: Failure to comply with the Data Protection Act by keeping personal information beyond timescales which the Act deems appropriate. | As planned HPC should look to expanding and enhancing their current Destruction (and Retention) Policy to match the style of the document retention policy in place with Fitness to Practise.

Once completed this policy should be agreed with all departments and then communicated to all parties.

In addition, consideration for encompassing the FTP document already in existence into this document. | Housekeeping | A high level organisation wide destruction / retention table has existed since 2005

A scheduled updating of policies will produce a document similar to the FTP Retention policy.

Individual departments are aware of the retention requirements relating to their own areas. | Next 6 months

Director of Operations

Update: At the Audit Committee on 13 March 2012, it was noted that the current destruction and retention policy would be updated by 1 July 2012. |

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| 6 | Observation: Section 8a of the Employee handbook provides explicit detail on the Office Security Policy.

Whilst it contains a summary of some of the key measures such as locking all room, not divulging access codes etc., it did not include ensuring that sensitive information is securely locked in cabinets when the office is unmanned.

It was also noted that there is currently no 'clear desk policy' in place.

Risk: Loss of personal data due to failure to ensure effective office security processes in place. | HPC should consider updating the Office Security Policy within the Employee Handbook to make explicit reference to ensuring that all filing cabinets are locked when the section is unmanned.

When practical the organisation should look towards introducing a 'clear desk policy' to ensure that all sensitive and personal data is locked away at the end of each day. Once implemented this should be detailed in the Employee Handbook. | Housekeeping

Housekeeping | Departmental guidelines require confidential material to be secured overnight, however we will look to update the employee handbook | By April 2012

Head of BPI & Facilities Manager (Director of HR)

Update: The Head of Business Process Improvement has drafted wording for the employee handbook which has been approved by the Director of Human Resources and the Facilities Manager. |

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No.	Observation / Risk	Recommendation	Grading	Management Response	Responsible Officer / Date
7	*Observation:* The Employee Handbook includes a section on crime and data protection. In review of this we noted that it did not explicitly explain the importance of data protection to staff, nor detail the responsibilities of the Council or staff in respect of use of and security over personal data. The Secretary to the Council later provided us with the Freedom of Information/Data Protection HPC Policy and Procedure which gave a brief guide on data protection and subject access requests. *Risk:* Misleading or inadequate information detailed within the Employee Handbook on data protection.	Consideration be given to including the Freedom of Information/Data Protection HPC Policy and Procedure document within the Employee Handbook to ensure that staff are fully aware of the responsibilities regarding data protection and the process for subject data access.	Housekeeping	The current handbook content will be reviewed and ensure it matches other more detailed guidance elsewhere.	April 2012 Director of HR / Secretary to Council **Update:** The Director of Human Resources has discussed this with the Secretary to Council. The Director of Human Resources advised that significant amounts of information are already provided to employees during the induction process about both Data Protection and Freedom of Information, so it is not felt necessary to replicate this in the employee handbook. During induction, employees are required to read and sign a letter from the Chief Executive explaining HPC's data protection policies before being given access to IT systems. In addition, data protection

			Timescale/ responsibility
is covered on the Human Resources induction checklist for managers. Regular induction sessions run by the Secretariat provide a full briefing on the Freedom of Information policy and on requests. As a back-up, additional information on both data protection and Freedom of Information is available on the internal employee intranet.			Ongoing Director of Operations/EMT

Risk 4: Loss of physical despatched to and held by third party for the delivery of their services (Data Security – Risk No 17.5)

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility
8	*Observation:* Applications are entered on to the NetRegulate system on arrival. Once entered the hard copy applications are picked up by Service Point who will scan and copy the documents with one copy being sent back to HPC and an electronic copy being sent on disk. A copy of the paperwork will be sent on to assessors for evaluation.	As planned, HPC should consider the introduction of online applications.	Housekeeping	Online applications are already on a project list, and will be prioritised when a suitable window in the projects schedule allows. However, we are	

Through discussion with the Head of Registration he confirmed that the current process is not ideal and informed us that HPC are currently looking at a project to consider introducing online applications. Whilst there would still be a requirement for certain proof of identity documents to be sent through the post, this would significantly reduce the current process which in turn would reduce the risk to potential information security breach. *Risk:* Ineffective processes resulting in an increased risk of information security breach.	legally required to provide a paper application route.

Follow up of previous recommendations (report dated September 2011 – considered at Audit Committee 29 September 2011)

	Observation/ Risk	Original category	Original management response and update response as of September 2011	Implementation date and manager responsible	Status	Comments/ implication	New recommendation
1	Management should complete the steps necessary by September 2011 towards removing	Medium	Agreed. The system changes are required for both PRS and Sage to ensure that the full benefits are realised	Sept 11 Director of Finance	The agreed date for implementation of the	The implementation date for this recommendation had not yet been reached at the time of carrying out this	Management should complete the steps necessary towards removing the option for individuals to follow manual procedures

#	Recommendation	Management Response	Priority	Date / Owner	Status	Updated Comment
	the option for individuals to follow manual procedures when raising supplier purchase orders.	and to ensure cross product compatibility. This should be implemented in the FY 2011/12, subject to budget approval.			recommendation has not yet been reached	audit. However, the upgrades required have been delayed until next year. HPC are currently undergoing several projects involving systems upgrades including major projects relating to Case Management and Fitness to Practice in anticipation of taking over responsibilities relating to GSCC and these have been prioritised.	when raising supplier purchase orders. (Significant) **Updated management comment:** It is proposed to introduce the required changes as part of a major project in 2012/13 Financial Year but will need to be after the Social Work on-boarding major project.
2	Council should be provided with details of the number and type of health & safety incidents that have arisen at the HPC at least once annually.	Agreed. August 2011 - Recommendation has not yet been implemented.	Low	May 2011. Facilities Manager.	The recommendation has not yet been implemented.	Currently, this recommendation has not been implemented. We were advised HPC's agenda has been busy with a major focus being preparation for the transfer of regulatory functions from the GSCC to	The Council should be provided with a Health & Safety Report at least annually. This should detail: - health and safety activities over the previous year; and - provide details of the number and type of health and safety incidents and near-

#	Recommendation	Priority	Management Action	Status	Management Comment
					misses and resulting lessons learned and action plans. (Housekeeping) **Updated management comment:** Noted. It is proposed to present a paper at December 2011 Council meeting. **Update:** The paper was presented to the December 2011 Council meeting.
					the HPC, currently anticipated to take place on 1st April 2012. However it is accepted that an annual Health & Safety Report is good practice and it is planned that one will be presented to the Council at the next opportunity.
3	The HPC's Human Resources (HR) Strategy should be updated to reflect the organisation's current thinking on its human resources requirements, including skills and training needs.	Medium	Director of Human Resources to update the HR strategy by April / May 2011. May 2011 Director of Human Resources	Progress has been made on implementation of the recommendation	The Human Resources Strategy has been updated to reflect HPC's requirements including skills and training needs. We were informed the Strategy will be presented to the Finance & Resources Committee meeting in September 2011 for approval. As planned, the updated Human Resources Strategy should be reviewed and approved by the Finance & Resources Committee. (Housekeeping) The updated Human Resources Strategy was approved by the Finance and Resources Committee on 7 September 2011 and is on the agenda for the

		Council meeting on 22 September. **Update:** The strategy was approved by the Council on 22 September 2011.

Partners (report dated September 2011 – considered at Audit Committee 29 September 2011)

Assurance on effectiveness of internal controls: Substantial Assurance

Recommendations summary

Priority	**Number of recommendations**
Fundamental	None
Significant	None
Housekeeping	1

Risk 3: Health & Safety of Partners (Risk No 6.3)

	Observation/Risk	Recommendation	Priority	Management response	Timescale/responsibility
1	*Observation:* An health and safety update is verbally delivered by a member of staff delivering the introduction of a course or hearing. There are no records as to who receives the update/briefing or a structured format of the content being	HPC should review its risk mitigation controls in relation to Partners to ensure these are clear and can be evidenced in	Housekeeping	Health and Safety information provided to partners is under review and guidance will be produced and incorporated into partner induction packs and/or the partner **Update**: A health and safety briefing sheet is	Nov 2011 Partner Manager/ Building Manager/ HR Director

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delivered. Consequently there is no formal record maintained in support of this as a mitigating control on the HPC Risk Register.	practice.	handbook. now provided to partners at all hearings and training events that they attend
Another mitigating control in the Risk Register is 'Efficient and effective support and communication from the Partner team'. However there is no framework as to what mechanisms this control entails. *Risk*: Unclear and\or unambiguous controls within the Risk Register.	This mitigating control in the risk register will be deleted and replaced with 'Effective appraisal and monitoring of reappointment processes'	Oct 2011 Partner Manager/ HR Director **Update:** The risk register has been updated

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Core Financial Systems – Payroll (report dated September 2011 – considered at Audit Committee 29 September 2011)

Assurance on effectiveness of internal controls: Substantial Assurance

Recommendations summary

Priority	Number of recommendations
Fundamental	None
Significant	None
Housekeeping	3

Risk 3: Financial losses arising from fraud or error, inefficient processing or inappropriate activity (such as ghost employees, payment of staff who no longer work at the Council, authorised payments, etc)

	Observation/Risk	Recommendation	Priority	Management response	Timescale/responsibility
1	*Observation*: In review of a sample of 20 'acting-up payments' made in the current financial year it was noted: - In one case (employee reference 313) an allowance had been correctly calculated and pro-rated for the part of May 2011, however, in June 2011 the pro-rated amount was paid again rather than a full month resulting in an underpayment of £57.68;	The underpayment of £57.68 should be corrected in the next payroll run. Care should be taken to ensure that the correct acting-up allowance is paid.	Housekeeping	Item noted. Correction was made in following month.	N/a
	- of the nine members of staff for which the payments related to, six received	The Employee Handbook should	Housekeeping	Noted. Policies have been reviewed and employee	N/a.

#	Observation / Risk	Recommendation		Management Response	Responsible / Timescale
	15% of their employee's salary in their substantive position as stated in the Employee Handbook. In the remaining three cases one member of staff received 20% and two received 5%. During the audit we were informed that the Acting-Up Allowance policy is currently being reviewed and updated. *Risk*: Acting-Up Allowances are not correctly calculated or paid potentially resulting in financial loss and / or reputational damage.	be updated to reflect the practice of acting-up allowances not always being paid at 15% of the salary of the employee's substantive position. In addition, the sections relating to Overtime /TOIL and Redundancy should be updated when these policies are reviewed.		handbook was updated in August 2011.	
2	*Observation*: Finance receive an HR Pack on a monthly basis which includes the HR Summary spreadsheet and relevant supporting documentation detailing starters; leavers; contractual variations; acting-up allowances; changes to address etc. Whilst our review confirmed that this information was received by Finance, in a timely manner and before the deadline of the 15th of the month, as there is currently no direct interface	As part of the planned review of the HR system, consideration should be given to a more effective interface between the HR and Payroll systems to avoid duplication in entry of data.	Housekeeping	Project proposal to review HR & partners information systems, including link to payroll to be submitted to Executive team in November 2011. If agreed will form part of 2012/13 project plan.	Director of Finance/ HR Director. Timescales pending outcome of Executive Team meeting November 2011 **Update**: The project proposal for review of HR and Partners information systems has been approved

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between the HR Systems and Sage, the information has to be entered again on to Sage. It is noted that a review of the HR system is planned to be undertaken. *Risk:* Holding two databases with staff details and duplication of data entry are unlikely to be an efficient use of resources. Errors are more likely to arise where data is re-keyed.	and includes a link to payroll. The project is currently scheduled to commence in the latter part of 2012/13.

Internal audit report – Corporate governance (report dated February 2012 – considered at Audit Committee 13 March 2012)

Assurance on effectiveness of internal controls: Substantial Assurance

Recommendations summary

Priority	**Number of recommendations**
Fundamental	None
Significant	None
Housekeeping	3

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Risk 5: Member recruitment problem (with the requisite skills)

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility
1	*Observation:* An annual review and appraisal process is carried out for each Council Member by the Chair. The outcomes of this review helps to determine the future training requirements for Members. Through discussion with the Secretary of the Council we were informed that a log of the skills for each of the Members is maintained by the Chair of the Council, but this tends to be more informally set up and they are not aware of any formal log. In our experience with other organisations we have seen the use of a skills matrix to help record members skills, show potential gaps and help in identifying prerequisite skills needed for future appointments. *Risk:* Skill-set requirements for the Council is either limited or not recorded resulting in key subject areas not represented at Council level,	Consideration be given to setting up a central log detailing each Members skills and training undertaken. This could then be used to help identify any potential gaps in required skills and further training requirements.	Housekeeping	Full consideration will be given to the skill set of Council members as part of the restructuring of Council scheduled to take place in July 2013. Post restructure, Secretariat will take forward this recommendation and maintain a central log.	As part of restructuring process Secretary to Council.

No.	Observation / Risk	Recommendation	Priority	Management Response	Responsible / Update
	expertise/knowledge gaps and inappropriate future recruitment.				
2	*Observation*: The Council undertakes a self assessment of the effectiveness of its Governance arrangements. Whilst we feel this probably provides an accurate assessment of the Council's effectiveness, there is always a risk that some members might be less willing to provide an open and honest appraisal. In our experience with other organisations, we have seen the use of a simple anonymous survey process, which is circulated to Members for completion and is then collated and the results reported anonymously by the equivalent to the Secretary to the Council. *Risk*: Council fails to adequately assess its effectiveness, leading to complacency in its operation.	Consideration is given to enhancing the current annual self assessment of effectiveness of governance through the use of an anonymous survey/questionnaire of Members (perhaps using free survey facilities such as Survey Monkey). The results should be collated and reported on by the Secretary to the Council with a view to future improvements in governance.	Housekeeping	We are anticipating major change in terms of the governance structures as a result of the restructuring of Council which is due to take place in July 2013. Full consideration will be given to introducing an enhanced self-assessment of effectiveness of governance once the restructuring has taken place.	Following the restructuring process. Secretary to Council.
3	*Observation*: The Council has an Expenses Policy which explicitly details the responsibilities of the Members in respect of all travel claims.	HPC should ensure that where possible all travel bookings are made well in	Housekeeping	The Secretary to Council will write to Council members reminding them of the expenses policy in relation to travel.	**Update:** On 26 March 2012, the Secretary to Council sent an e-mail to Council members about the

The Council has a preferred supplier agreement with Co-Operative Travel for providing train and air travel arrangements for Partners and Members.	advance of the travel date to ensure best rates are achieved.	A review of the contract with Cooperative Travel will take place during the financial year 2012-2013.
A review of a sample of expense claims noted that some had been arranged very close to the actual travel date, and not the two weeks in advance as stipulated in the Policy. It was also noted that some of the actual travel costs charged by Co-Op appeared to be quite excessive. During our review, it was not clear when these arrangements were last subject to market testing. *Risk*: Failure to achieve value for money in travel expenses.	In addition, consideration to market testing its arrangements with Co-Op travel agents to ensure they provide value for money to the organisation.	

expenses policy in relation to travel.

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Internal audit report – Core Financial Systems – Purchase Ordering System (report dated February 2012 – considered at Audit Committee 13 March 2012)

Assurance on effectiveness of internal controls: Substantial Assurance

Recommendations summary

Priority	Number of recommendations
Fundamental	None
Significant	2
Housekeeping	2

Risk 2: Purchases of goods and services are not authorised appropriately resulting in financial loss to the Council.

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility
1	*Observation*: Review of the profiles of budget-holders found that they have access to carry out the following tasks on PRS: - Raise a purchase order; - Approve the purchase order; and - Receipt goods/services. Review of a sample of 24 purchases processed through PRS found six cases where this had happened. Given the matching process undertaken	User profiles should be reviewed to ensure that there is appropriate segregation of duties built-in to the system. This could be achieved by changing the user profile of approvers so that	Siginificant	Agreed We will consider the best way to ensure segregation of duties.	Director of Finance **Update:** The following amendments were made with effect from 19 March 2012: • Departmental Managers (who have authorisation limits of £8000, £10000 & £25000)

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No.	Observation / Risk	Recommendation	Priority	Management Response
	cannot raise purchase orders but can approve and goods receive • Departmental secondary signatures (who have an authorisation limit of £1000) can raise, approve and goods receive purchase orders • All other users (who have no signing authority) can raise and goods receive purchase orders they can no longer raise a purchase order and/or that they can no longer 'receipt' goods/services. *Risk:* Lack of segregation of duties meaning that one person could raise a purchase order to a value within their authorisation limits, authorise the purchase order and 'receipt' the goods/service potentially resulting in errors and/or financial losses to HPC. on invoicing, so long as the invoice matches the purchase order no further authorisation is required.			
2	*Observation:* The procedures document 'Procurement Requisitions and Purchases' is a detailed set of procedures which set out the processes for all matters relating to the purchasing system and includes relevant screen-prints for illustrative purposes. The procedures are currently in draft format and are being reviewed and updated.	As planned, HPC should complete the update to the 'Procurement, Requisitions and Purchases' procedure document to ensure it reflects current practice.	Housekeeping.	Agreed. Completion of this procedures document is in hand and this will be finalised and submitted to the Finance and Resources Committee in April for approval. **Update:** The procedures document is due to be considered by the Finance and Resources Committee on 19 June. A verbal update of the Committee's discussion will be

#	Observation / Risk	Recommendation	Grading	Management response	Responsibility
	Risk: Staff are not aware of how to carry out their responsibilities and/or do so in an inefficient manner.	Once finalised, this should be communicated to all appropriate staff.			provided at the Audit Committee meeting.
3	*Observation:* Amendments to suppliers' details, such as bank account details, will be made as and when notified by the supplier – for example, on an invoice. No additional checks are carried out to confirm that the changes are appropriate and legitimate. We have seen an increasing incidence of attempted and actual fraud being committed through change of supplier details across the public sector. *Risk:* Amendments to supplier details are incorrectly processed potentially resulting in errors in payments to suppliers and/or inappropriate or fraudulent payments being made.	HPC should amend its procedure for changes to supplier details to ensure any such requests are confirmed through a telephone conversation with the existing contact and/or registered address.	Significant.	We only change suppliers' bank details if changes are confirmed in writing and these confirmations are kept in a file. We will now call or email to check the validity of the request.	Director of Finance. **Update:** This recommendation was implemented immediately.
4	*Observation:* Currently, paper-based/ manual purchase orders are completed for some purchases. These may include the following types of goods: stationery; office services such as key-cutting, florists and minor building maintenance; transcript writer costs; photocopying, scanning and associated costs with	PRS should be used for purchases wherever possible.	Housekeeping.	Agreed. We are including a review of PRS as part of our overall IT strategy for the future, which will cover these issues.	Executive Management Team. Financial year 2012-13.

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photocopying such as stapling, tags and collation; one-off suppliers; and pro-forma invoices. For many of these types of purchases PRS could be used. *Risk*: Not utilising PRS for all purchases leads to inconsistent practices and potentially results in inefficiencies.	

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