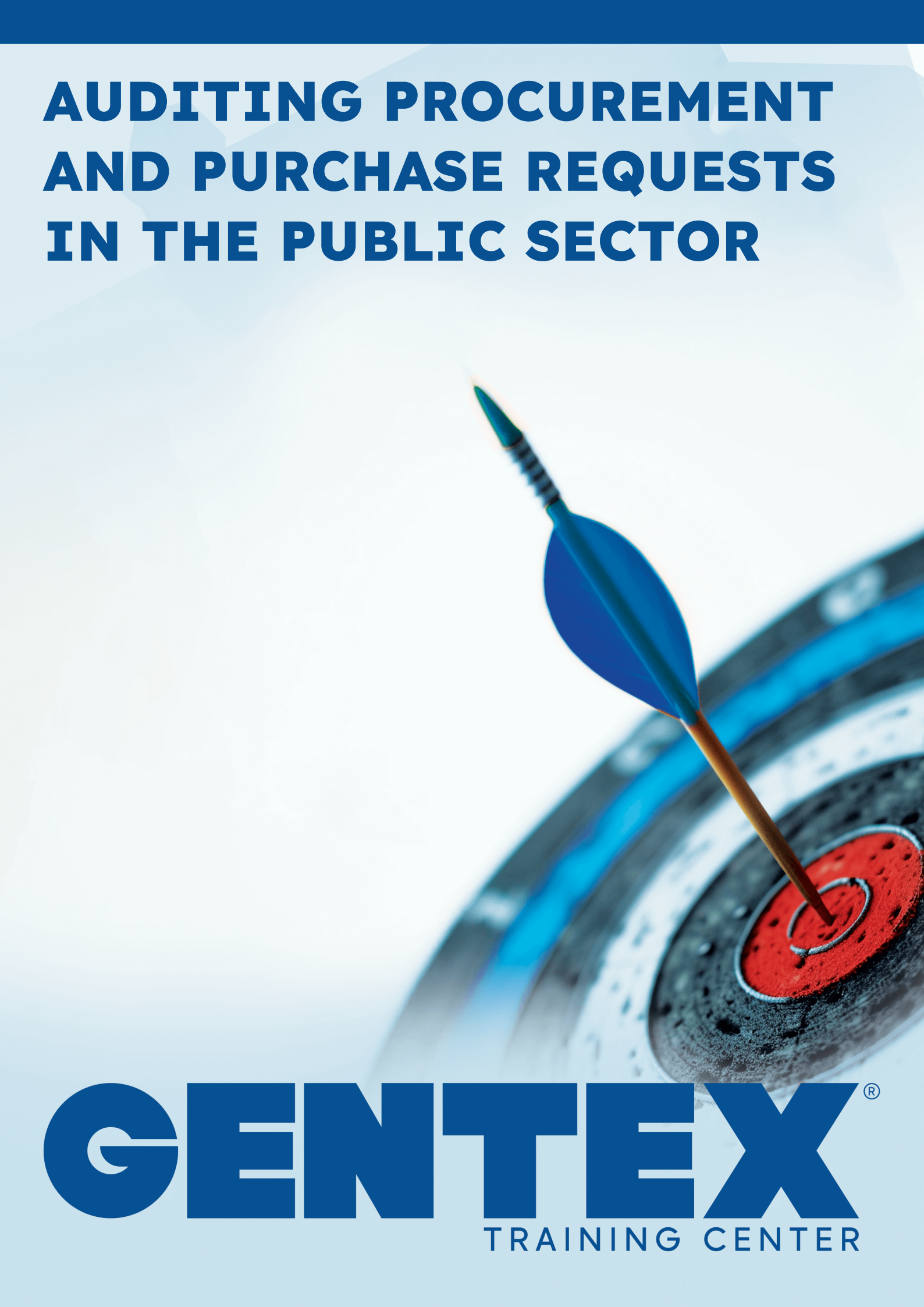
AUDITING PROCUREMENT AND PURCHASE REQUESTS IN THE PUBLIC SECTOR



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Introduction

Public procurement spends money that belongs to citizens, and audit is the mechanism that checks whether it was spent lawfully, economically, and for the purpose approved. Weak audit of purchase requests leaves room for split orders, inflated specifications, and favouritism that no one detects. This Auditing Procurement and Purchase Requests in the Public Sector Training Course gives internal auditors, procurement oversight staff, and control officers a complete working method for that work. Participants learn procurement audit planning, purchase request examination, tender and award testing, contract audit, and fraud detection.

Auditing Procurement and Purchase Requests in the Public Sector Course Objectives

- Apply public procurement law and regulations to audit criteria.
- Apply INTOSAI standards and the COSO internal control framework.
- Plan procurement audits using risk assessment and sampling.
- Examine purchase requests for need, specification, and authority.
- Test tendering, evaluation, and award decisions for compliance.
- Audit contract award, variation, and payment processes.
- Apply fraud indicators and red flags for procurement.
- Apply split purchase and specification manipulation detection.
- Report procurement audit findings and recommend controls.
- Measure performance with findings rate, recovery value, and audit coverage.

Course Methodology

- Facilitated sessions built on real audit files, purchase records, and tender documents.

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- Case workshops on split orders, specification favouritism, and phantom vendors.
- Purchase request testing, sampling, and red flag analysis exercises.
- Audit working paper and evidence practice labs.
- Group exercise on a procurement audit programme with a findings matrix.

Who Should Take This Course

- Internal auditors in public bodies.
- Supreme audit institution staff.
- Procurement oversight and control officers.
- Finance inspectors and compliance officers.
- Tender committee and evaluation members.
- Anti-fraud and integrity officers.

Auditing Procurement and Purchase Requests in the Public Sector Course Outlines

Day 1: Public Procurement Law and Audit Framework

- Public procurement law, thresholds, and approved methods.
- Delegation of authority, approval, and segregation of duties.
- Internal control framework and control objectives in procurement.
- INTOSAI audit standards and public sector audit principles.
- Audit planning, risk assessment, and materiality.
- Audit evidence, working papers, and documentation standards.
- Reporting lines, follow-up, and corrective action tracking.

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Day 2: Auditing Purchase Requests and Approvals

- Request origination, need justification, and budget cover.
- Specification review: necessity, neutrality, and competition.
- Approval routing and authority limit checks.
- Split purchase detection using data analysis.
- Repeat and emergency purchase pattern analysis.
- Framework agreement and call-off audit.
- Direct purchase justification testing.

Day 3: Auditing Tendering and Award

- Tender document and advertisement compliance.
- Bid opening, evaluation, and scoring verification.
- Evaluation criteria consistency and objectivity testing.
- Award recommendation and no-objection checks.
- Bid rigging and collusion indicators.
- Complaint and protest handling review.
- Documentation completeness and audit trail testing.

Day 4: Auditing Contracts, Variations, and Payments

- Contract award versus tender terms comparison.
- Variation and change order audit.
- Price adjustment and indexation verification.
- Payment certification, delivery evidence, and receipt testing.
- Retention, advance payment, and guarantee controls.

- Contract closeout and final account audit.
- Asset receipt and physical verification checks.

Day 5: Fraud, Reporting, and Performance

- Fraud indicators in procurement and purchase requests.
- Conflict of interest, gifts, and related party testing.
- Phantom vendor and ghost payment detection.
- Evidence handling and referral to investigation.
- Writing findings, root cause, and recommendations.
- KPIs: findings rate, recovery value, and audit coverage.
- Building a procurement audit improvement roadmap.

Conclusion

By successfully completing the Auditing Procurement and Purchase Requests in the Public Sector Training Course, participants will have acquired a thorough working knowledge of public procurement law and audit frameworks, purchase request and approval testing, tender and award audit, contract and payment audit, and fraud detection and reporting. They will leave able to plan and execute procurement audits with defensible evidence, detect split orders and specification manipulation before they become losses, and report findings that management acts on. Gentex Training Center delivers this programme with public sector audit and procurement oversight practitioners working in live organisations.

FAQs for the Auditing Procurement and Purchase Requests in the Public Sector course

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Q1 What is the "Auditing Procurement and Purchase Requests in the Public Sector" course about?

It is a five-day programme on auditing how public bodies buy goods, works, and services. It covers procurement law and audit frameworks, purchase request and approval testing, tender and award audit, contract and payment audit, and fraud detection and reporting.

Q2 What are the key benefits of the "Auditing Procurement and Purchase Requests in the Public Sector" course?

Participants plan audits on risk rather than rotation, detect split orders and tailored specifications before they become financial losses, and produce findings with evidence that survives objection and appeal. They also measure audit coverage and recovery value rather than counting reports issued.

Q3 What skills will I gain from the "Auditing Procurement and Purchase Requests in the Public Sector" course?

You will gain public procurement law and audit framework application, purchase request and approval testing, tender, award, contract, and payment audit, and procurement fraud detection, reporting, and performance management.

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Q4 What tools, methods, or standards are covered in the "Auditing Procurement and Purchase Requests in the Public Sector" course?

The course works with public procurement law, thresholds and approved methods, delegation of authority and segregation of duties, the COSO internal control framework and procurement control objectives, INTOSAI audit standards and public sector audit principles, audit planning, risk assessment and materiality, audit evidence and working paper standards, follow-up and corrective action tracking, request origination and need justification testing, budget cover verification, specification neutrality and competition review, approval routing and authority limit checks, split purchase detection through data analysis, repeat and emergency purchase pattern analysis, framework agreement and call-off audit, direct purchase justification testing, tender document and advertisement compliance, bid opening, evaluation and scoring verification, evaluation criteria consistency testing, award recommendation and no-objection checks, bid rigging and collusion indicators, complaint and protest handling review, audit trail completeness testing, contract award versus tender term comparison, variation and change order audit, price adjustment and indexation verification, payment certification, delivery evidence and receipt testing, retention, advance payment and guarantee controls, contract closeout and final account audit, physical asset verification, procurement fraud indicators, conflict of interest and related party testing, phantom vendor and ghost payment detection, evidence handling and investigation referral, findings writing with root cause and recommendations, and KPIs covering findings rate, recovery value and audit coverage.

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Q5 How is the "Auditing Procurement and Purchase Requests in the Public Sector" course applied in real-world practice?

Teams apply it when building a risk-based procurement audit plan, testing a sample of purchase requests for split ordering, reviewing an evaluation report for criteria consistency, auditing variations on a construction contract, investigating a suspected phantom vendor, and reporting findings rate and recovery value to an audit committee.