



The Regional Municipality of Niagara

Non-Competitive Procurement Audit – KPMG Summary Report
February 2021

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Summary of Findings

Background

Following our Non-Competitive Procurement Audit from December 2020, the Region’s Procurement department undertook further analysis of the 163 instances in our 2020 report where justification for purchases were not clearly recorded in the PeopleSoft system. Procurement consulted with Regional staff to obtain appropriate justifications for the purchases in question, and have completed a spreadsheet with justifications provided, along with supporting documentation, for each of the 163 cases.

Scope

We have outlined the scope of our work in the table below:

Scope	
Objective One	<p>We have reviewed the further analysis undertaken by the Procurement team in relation to our final audit report of Non-Competitive Procurement. As part of this we have:</p> <ul style="list-style-type: none">• Reviewed the additional justification notes and explanations provided for the 163 exceptions listed in the procurement audit spreadsheet and assessed whether justifications were documented sufficiently; and• Selected a sample of 40 purchases from the 163 and tied the explanations and justifications recorded back to supporting documentation.

Summary of findings

We reviewed the supporting documentation for a sample of 40 purchases and in all cases were provided with documentation to support the non-competitive procurement transaction. There was improvement in the level and detail for the justifications provided for the non-competitive procurement transactions. In some cases the documentation of the justification can be expanded upon, including references to the procurement by-law and additional context for purchasing non-competitively.



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