Audit & Assurance Committee

Date of Meeting	2 September 2025
Paper No.	AAC1-I
Agenda Item	5.4.2
Subject of Paper	Internal Audit Report – Contract Management/VFM Frameworks
FOISA Status	Disclosable
Primary Contact	David Archibald/Stuart Inglis, Henderson Loggie
Date of production	9 July 2025
Action	For Discussion

1. Recommendations

1.1. The Committee is asked to consider and discuss the report and the management responses to the Internal Audit Recommendations.

2. Consultation

2.1. The Lead Auditor has consulted with the Executive Owner, the College Lead, and the Compliance Auditor.

3. Key Insights

3.1. The Internal Audit for Contract Management/VFM Frameworks was graded overall as Satisfactory, 'System meets control objectives with some weaknesses present.'

3.2. There are one Priority 2 and four Priority 3 recommendations arising from the fieldwork, which have management responses.

4. Impact and Implications

4.1. Internal Audit provides an objective insight into the efficiency of operations, evaluation of risks, and organisational controls.

Appendix 1: Internal Audit Report – Contract Management/VFM Frameworks

LEVEL OF ASSURANCE

Satisfactory

City of Glasgow College

Contract Management / VFM Frameworks

Internal Audit report No: 2025/05

Draft issued: 16 May 2025

2nd Draft Issued: 25 June 2025

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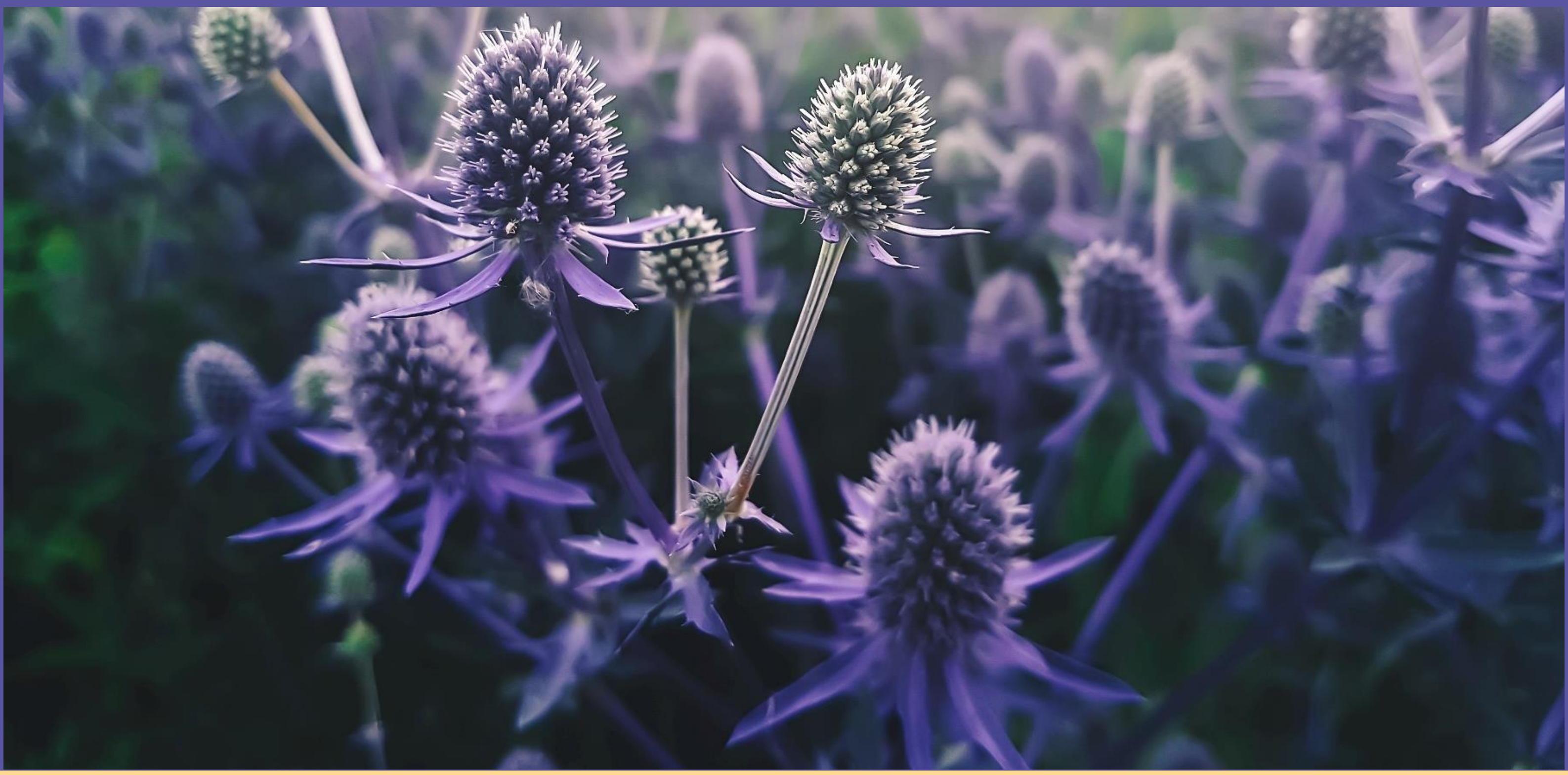

Henderson Loggie

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Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

Gradings are defined as follows:

Good	System meets control objectives.
Satisfactory	System meets control objectives with some weaknesses present.
Requires improvement	System has weaknesses that could prevent it achieving control objectives.
Unacceptable	System cannot meet control objectives.

Action Grades

Priority 1	Issue subjecting the organisation to material risk and which requires to be brought to the attention of management and the Audit and Assurance Committee.
Priority 2	Issue subjecting the organisation to significant risk and which should be addressed by management.
Priority 3	Matters subjecting the organisation to minor risk or which, if addressed, will enhance efficiency and effectiveness.

Management Summary

Overall Level of Assurance

Satisfactory	System meets control objectives with some weaknesses present.

Risk Assessment

This review focused on the controls in place to mitigate the following risks on the City of Glasgow College ('the College') Strategic Risk Register as at March 2025:

- SR9 – Failure to manage performance and achieve improved performance (Net Score – 15, High); and
- SR19 – Failure to achieve operating surplus (Net Score – 16, High).

Background

As part of the Internal Audit programme at the College for 2024/25, we carried out a review of the systems in place for Contract Management / Value for Money (VFM) Frameworks. The Annual Plan, agreed with management and the Audit and Assurance Committee in November 2024, identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to management and the Audit and Assurance Committee that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

Responsibility for the contract management processes across the College is held by the contract managers overseeing each contract. The responsibility for ensuring that the contracts in place have clear, measurable terms and deliverables is shared between the contract manager and the College's Procurement team, overseen by the Associate Director of Procurement.

The College has prepared a draft Contract Management Manual, which categorises each contract held by the College as either 'Strategic', 'Managed' or 'Routine', based on the risk to the College and the overall value of the contract. Measures are then put in place to ensure that these contracts are managed in line with the requirements for of each of these contract categories, which the contract managers are responsible for administering. The draft Contract Management Manual has not yet been implemented throughout the College.

All contracts held by the College are procured through the College's formal procurement processes, which are overseen by the College's Procurement team. Tender submissions for goods, works and services over the value of £50k are reviewed by the Procurement team, who prepare recommendation reports for review by either the Chief Financial Officer (CFO), Principal or the College's Board, demonstrating the contract which provides the best VFM for the work required. The contract managers are then responsible for ensuring that these terms are met, to ensure the College actually realises the expected VFM.

Scope, Objectives and Overall Findings

The scope of this audit was to review the arrangements in place within the College for the management of contracts with suppliers to ensure compliance with terms and conditions, adequate operational performance, optimisation of VFM, and minimisation of supplier related risks to the operations of the College.

The table below notes each separate objective for this review and records the results:

Objective	Findings				
The objective of this audit was to ensure that:		**1**	**2**	**3**	**Actions already planned**
		No. of Agreed Actions			
1. All awarded contracts have clear, measurable, attainable and realistic (proportionate and relevant) performance standards which are documented to monitor performance of the contractor.	**Satisfactory**	-	-	1	✓
2. Regular performance reviews take place with the contractor to assess performance against the agreed performance standards, with the review and its outcomes adequately documented to provide ongoing evidence of the achievement of VFM.	**Requires Improvement**	-	1	2	✓
3. Any agreed action plan to improve performance is monitored and assessed, with the outcomes adequately documented.	**Good**	-	-	-	
4. Where required, the agreed disputes process is activated and followed with the termination of the contract if the required standards are not met.	**Satisfactory**	-	-	1	
5. The College maintains a database of all contracts, monitors for compliance with its contract management process and provides adequate management information on the performance of its agreed contracts.	**Good**	-	-	-	
Overall Level of Assurance	**Satisfactory**	**-**	**1**	**4**	
		System has weaknesses that could prevent it achieving control objectives			

Audit Approach

From our discussions with the CFO, the Associate Director of Procurement, the Associate Director – Facilities, Front of House & Reception, and Associate Director – Estates and Health & Safety, and a sample of delegated contract owners, we established what contract management arrangements are in place within the organisation. These were then evaluated to establish if they follow recognised good practice.

Audit Approach (Continued)

Compliance testing for a sample of contracts was then carried out to determine whether contract management processes are being complied with and determine whether controls in place are operating effectively.

Summary of Main Findings

Strengths

- Formal procurement procedures are in place to ensure the terms of each contract held by the College are clear, measurable and attainable prior to the contract coming into effect.
- A Contract Management Manual has been drafted to define the key processes in place at the College although this has not yet been implemented.
- A Contract Handover process document has also been drafted to define the procedures to be undertaken by the contract manager although this has not yet been implemented.
- Contract management documentation, including templates, is held in a central MS Teams channel to which contract managers for selected contracts currently have access. The College is in the process of rolling this out for all contracts.
- The level of information obtained in the contract performance meetings is stipulated in the draft Contract Management Manual.
- VFM is evidenced at the point of award recommendation reports being prepared by the Procurement team.
- ‘Actions for improvement’ is included as a standing item in the Contract Management Review Meeting Agenda.
- The Associate Director of Procurement manages and maintains a detailed contracts register.
- A high-level contracts register is also held on the APUC Hunter management information system.
- An annual spend analysis is undertaken by the Procurement team where deviations from the contract are raised with the budget holders.

Weaknesses

- As noted above, at the time of this review being undertaken, the Contract Management Manual and related Contract Handover process document were in draft form and had not yet been implemented throughout the College. Management was planning to do this in 2025/26, subject to sufficient resources being available.
- It was established that there is currently some ambiguity over the roles and responsibilities of the contract managers, their line managers, and the Procurement team.
- It was identified through discussions with a sample of contract managers that the College’s Contract Management Review Meeting Agenda template was not being consistently utilised across the contracts in place as it had not been fully implemented across the College.

Summary of Main Findings (Continued)

Weaknesses (continued)

- From our inspection of a sample of 10 contracts in place at the College, it was established that performance reviews were not being undertaken or documented regularly for five of the sampled contracts. From discussions with the contract managers, it was established that in some cases this was due to the contract delivery being monitored through live reporting data from the contractor showing delivery of agreed works in line with the agreed schedules, thus demonstrating the contract was performing well – both financially and operationally. An example of this was the College's contract in place for printing solutions, which the contract manager monitored through the Ricoh support portal on a daily basis. In the remaining cases, it was established that no performance review meetings were considered to be required, or the contract manager was unaware of their responsibilities to undertake these reviews.
- It was established that for purchase orders under £10k, there is no Procurement team check undertaken to ensure that the values raised agree to the terms of the contract. Additionally, changes to contract terms are not visible by the Procurement team or the Finance team, unless they impact on the contract manager's overall departmental budget. Examples of this were discussed where terms had been amended which impacted on the amount invoiced by a contractor, which exceeded the contractual terms.
- It was noted that there is no formal contract disputes process guidance document in place at the College.

Acknowledgments

We would like to take this opportunity to thank the staff at City of Glasgow College who helped us during the course of our audit visit.

Main Findings and Action Plan

Objective 1 – All awarded contracts have clear, measurable, attainable and realistic (proportionate and relevant) performance standards which are documented to monitor performance of the contractor.

From our discussions with the Associate Director of Procurement, it was established that the College's procurement processes require the terms of the works to be clearly defined, with timescales, specific remits and values documented. This information is included in the initial tender documentation to ensure that the organisations bidding for the works have a sufficient understanding of the work required, for both feasibility and financial viability purposes. We obtained and inspected a sample of 10 contracts in place, and the management information for each of them, and noted that contracts were consistently prepared with clear, measurable, attainable and realistic standards.

Contract Management Manual
The College has prepared a draft Contract Management Manual, which provides a high-level process note of the procurement lifecycle. In addition to this, the manual defines the applicable regulations and legislation to which the College must adhere. These are noted as being:

- Procurement Reform (Scotland) Act 2014;
- The Procurement (Scotland) Regulations 2016; and
- Public Contracts (Scotland) Regulations 2015.

The levels of engagement defined within the College's policies and procedures is then further described to ensure the contracts in place are appropriately managed based on the associated operational risk and the value of the contract. The three levels of engagement for contracts within the College are documented as being: Routine (low levels required), Managed (medium levels required) and Strategic (robust levels required). In order to determine the nature of the contract in line with the above categories, the manual sets out the risk and value of the contract as the variables which determine the level of engagement, with each category given a rating of 1 to 3, with the net score determining the level of engagement. Guidance notes are in place which describe the processes to be followed, based on the engagement category selected.

Roles and responsibilities of key personnel within the College are also documented to define the segregation of duties in place. These are split by: the College's Procurement Lead; the College's Key Stakeholder / Contract Manager; and the Supplier. The manual then records the review and monitoring processes in place, with guidance provided on the structure of the folders to be maintained for each individual contract. An action has been raised to roll out the manual to staff across the College. (See **R1**).

Objective 1 – All awarded contracts have clear, measurable, attainable and realistic (proportionate and relevant) performance standards which are documented to monitor performance of the contractor (continued).

Contract Handover Document
A draft contract handover document has been prepared, which details the process for transitioning into a new contract, with the following steps documented:

- Transfer of Contract / Framework
- Performance Management Information
- Performance Review Meetings
- Dealing with Poor / Unsatisfactory Performance
- Escalation Process
- Savings (Cash / Non-Cash)
- Contract Variation
- Contract Extension Review
- Contract End
- Contract Re-Let

An action has been raised to roll out the document to staff across the College. (See **R1**).

Contract Management Review Meeting Agenda
The Associate Director of Procurement has prepared an example meeting agenda for use in contract management processes by the contract managers and their direct reports. From inspection of the example meeting agenda, it was established that the following steps are suggested to be documented:

- Introduction and Opening Remarks
- Review of Action Items
- Review of Management Information and Service Level Agreement Compliance
- Supplier Performance
- Customer Performance
- Key Improvement Areas / Opportunities / Community Benefits Review
- Supplier presentation
- Supplier Documentation – Insurance Certificates, Prompt Payment, Financial review etc.
- Sustainability – Ecovadis, Scope 3 emissions reduction
- Meeting Summary and Review of Action Items

Objective 1 – All awarded contracts have clear, measurable, attainable and realistic (proportionate and relevant) performance standards which are documented to monitor performance of the contractor (continued).

The College requires its contract managers to ensure the contractors are fulfilling the agreed terms of the contract, with the above documentation acting as a guide and reference point for ensuring that they are suitably addressing all areas. It was noted by the Associate Director of Procurement that the Contract Management Review Meeting Agenda has not been rolled out to all contract managers across the College and, as such, we have captured the need to do so in recommendation **R3**.

It was noted from discussions with the Associate Director of Procurement, that in order to ensure contract managers and other relevant staff have an adequate understanding of the Contract Management Manual and associated documentation, that training will be arranged once the documentation is rolled out to all contract managers for use.

Objective 1 – All awarded contracts have clear, measurable, attainable and realistic (proportionate and relevant) performance standards which are documented to monitor performance of the contractor (continued).				
Observation	**Risk**	**Recommendation**	**Management Response**	
At the time of this review being undertaken, the Contract Management Manual and related Contract Handover process document were in draft form and had not yet been implemented throughout the College. Management was planning to do this in 2025/26, subject to sufficient resources being available.	There is a risk that the College's contract managers are not aware of their responsibilities or the College's best practices due to lack of sight of the manual and process documents.	**R1 –** It is recommended that the College roll out the Contract Management Manual, and Contract Handover process document to all contract managers and support staff across the College as early as possible.	The Contract Management Manual will be rolled out to all contract managers by notification once the manual and related templates have been uploaded onto our MyConnect page. Ideally a more hands on training approach and then monitoring that the manual and templates are being utilised would be completed. However, this would require additional resource i.e. a contract manager as there is no capacity within the current Procurement team to deliver the training and monitor utilisation. **To be actioned by:** Associate Director of Procurement **No later than:** 31 December 2025	
			Grade	**3**

Objective 2 - Regular performance reviews take place with the contractor to assess performance against the agreed performance standards, with the review and its outcomes adequately documented to provide ongoing evidence of the achievement of VFM.

From our review of the College's draft Contract Management Manual, the monitoring of contractors' performance should be proportionate to the risk and value of the contract, as highlighted under Objective 1 above. It is therefore the responsibility of the contract manager to undertake these reviews in a timely manner, and to identify appropriate actions to address any issues identified.

From our discussions with the College's Chief Financial Officer (CFO), it was noted that the Senior Management Team input to secure Value for Money (VFM) is primarily undertaken at the procurement stage. The CFO, and other key staff, review the tender requirements and evaluation process and consider the recommendations made to ensure that the recommended contract award is financially viable and can be contained within the relevant College budget headings. The performance of the contractor against the agreed terms is then monitored at contract level by the relevant contract manager to ensure that it aligns with expectations.

The Associate Director – Facilities, Front of House and Reception, explained that for the catering contract at the College, the monitoring is undertaken through engagement in the first instance with the on-site general manager employed by the contractor. The on-site general manager operates at both City Campus and Riverside Campus, and engages with the Associate Director – Facilities, Front of House and Reception daily. Formal weekly meetings are held between the Associate Director – Facilities, Front of House and Reception and the General Manager and the Chef. The purpose of these weekly meetings is to discuss day to day business and to review the previous week's performance. Monthly meetings are held between the Associate Director – Facilities, Front of House and Reception, the contractor's Head of Operations and the General Manager. Minutes are taken for these monthly meetings. Quarterly performance meetings are also held with the Associate Director – Facilities, Front of House and Reception, Associate Director of Procurement, General Manager, and the contractor's Operational Director and Regional Director. It was noted that the quarterly meetings include a review of year to date information against financial and operational metrics. Finally, the College has an annual meeting with the Associate Director – Facilities, Front of House and Reception, Associate Director of Procurement, Vice Principal People and Corporate Support and the College's Head of Finance.

Objective 2 – Regular performance reviews take place with the contractor to assess performance against the agreed performance standards, with the review and its outcomes adequately documented to provide ongoing evidence of the achievement of VFM (continued).			
Observation	**Risk**	**Recommendation**	**Management Response**
From our discussions with the Associate Director of Procurement and a sample of contract managers, it was established that there is currently some ambiguity over the division of responsibilities between the contract managers, their line managers, and the Procurement team. Specific issues raised were around a lack of clarity on the reporting mechanisms for addressing any contract management issues identified.	There is a risk that key tasks are not being undertaken or tasks are being duplicated by different parties due to a lack of understanding of their responsibilities.	**R2 –** It is recommended that the College clearly defines the reporting mechanisms which should be in place for contract managers (reporting to Procurement for any performance issues and reporting to their line manager for spend issues within the department). This guidance on reporting responsibilities and approach should then be communicated to all contract managers.	Clearly defined reporting mechanisms for contract managers will be added to the draft Contract Management Manual that is currently in development, before being taken for sign off. **To be actioned by:** Associate Director of Procurement **No later than:** 30 September 2025 The Contract Management Manual will be rolled out to all contract managers by notification once the manual and related templates have been uploaded onto our MyConnect page. **To be actioned by:** Associate Director of Procurement **No later than:** 31 December 2025 **Grade** **3**

Objective 2 – Regular performance reviews take place with the contractor to assess performance against the agreed performance standards, with the review and its outcomes adequately documented to provide ongoing evidence of the achievement of VFM (continued).

Observation	Risk	Recommendation	Management Response
From our inspection of a sample of 10 contracts in place at the College, it was established that performance reviews were not being undertaken or documented regularly for five of the sampled contracts. From discussions with the contract managers, it was established that in some cases this was due to the contract delivery being monitored through live reporting data from the contractor showing delivery of agreed works in line with the agreed schedules, thus demonstrating the contract was performing well – both financially and operationally. An example of this was the College's contract in place for printing solutions, which the contract manager monitored through the Ricoh support portal on a daily basis. In the remaining cases, it was established that no performance review meetings were considered to be required, or the contract manager was unaware of their responsibilities to undertake these reviews. From our inspection of the documentation held on file for performance reviews which have been undertaken (such as for the catering contract) the performance of the contractor was reviewed against the agreed terms, including both financial performance and operational performance, with these meetings documented for future reference. It was also noted that the College's template for contract management meetings was not being consistently used across the contracts in place as it had not been fully implemented across the College.	There is a risk that the College's contract managers are not sufficiently monitoring the performance of the contracts which they oversee and that key information is not obtained or recorded by the contract manager due to inconsistent use of the College's template.	**R3 –** In advance of the Contract Management Manual being issued, it is recommended that a communication be sent to all contract managers reminding them of the need to complete performance review meetings for all their contracts. It is recommended that the College reiterate the need to use the template in place for the recording of contractor meetings, to ensure these are performed in a consistent manner. This should include rolling out the Contract Management Review Meeting Agenda to contract managers who have previously not had sight of this. Where the contract manager perceives that there is no merit in conducting contractor meetings then this should be discussed and agreed with the Procurement team in advance.	Email all contract managers advising them of their responsibilities as contract managers and the importance of holding and documenting contract management meetings (where relevant). The Contract Management Review Meeting Agenda template will be shared in this email along with guidance on escalating any areas of non-performance to the Procurement team. **To be actioned by:** Associate Director of Procurement **No later than:** 30 September 2025 **Grade** **2**

Objective 2 – Regular performance reviews take place with the contractor to assess performance against the agreed performance standards, with the review and its outcomes adequately documented to provide ongoing evidence of the achievement of VFM (continued).				
Observation	**Risk**	**Recommendation**	**Management Response**	
Through our discussions with the Associate Director of Procurement, it was established that for purchase orders with a value under £10k, there is currently no Procurement team check undertaken to ensure that the values raised agree to the terms of the contract. Additionally, changes to contract terms are not visible by the Procurement team or Finance team unless they impact on the contract manager's overall departmental budget. An example of this was discussed where the contract manager had been consistently raising purchase orders which were above the agreed terms of the contract, however, this had not been detected by the contract manager and no secondary check was in place due to the low value.	There is a risk that overspends against the contractual terms, or increases to the contractual terms, are not captured centrally by the College.	**R4 –** It is recommended that the College implement spot checks by the Procurement team for purchase orders raised with a value below the £10k threshold, to ensure that these align with the agreed contractual terms. Where any deviations from the contract conditions are identified, this would be addressed through contract management.	Contract Managers currently review 100% of POs with a value of under £10k. Procurement will introduce a secondary check by checking 5% of POs under the value of £10k against the financial terms of the contract. **To be actioned by:** Associate Director of Procurement **No later than:** 30 August 2025	
			Grade	**3**

Objective 3 – Any agreed action plan to improve performance is monitored and assessed, with the outcomes adequately documented.

From our discussions with the Associate Director of Procurement, it was established that it is the responsibility of the contract manager to monitor performance and identify any areas of improvement required. These are also specifically documented on the template agenda for contract management review meetings. Action plans are then implemented for improving the contractor's performance, with this monitored through the regular meeting cycle in place.

It was noted from inspection of the 'Contract Management Review Meeting Agenda' document, that both 'review of action items' and 'key improvement areas' are both agenda items. These are therefore designed to act as a prompt for the contract managers to assess the contractor's performance against targets, raising any actions where necessary. It is the responsibility of the contract manager to oversee the performance of the contractor and, as such, it is their responsibility to ensure any actions are identified in a timely manner and monitored to completion.

Through inspection of a sample of contracts in place at the time of our audit fieldwork, it was established that from a mixed sample of both strategic and managed contracts, performance meetings were not being undertaken (or documented) for five of the contracts sampled. From our discussions with the contract managers, it was explained that the performance meetings had not been undertaken or documented due to the expectation that the Procurement team would undertake these meetings, or due to the contractor performing well financially and operationally, which meant that the contract manager felt that contractor meetings were not required. An issue has therefore been raised under Objective 2, above.

For the specific instances where the contract manager was undertaking meetings in line with the College's procedures, the documentation was inspected to establish the nature of the areas for improvement identified, and the associated actions raised from these. From inspection of the meeting minutes, examples of action points were identified as follows:

- Improvement to health and safety controls;
- Increased sustainability measures;
- Increased operational efficiencies; and
- Cost savings.

Where the financial performance of the contract is not in line with the initially agreed terms, this is identified through the Procurement team's spend analysis exercise which is undertaken annually. The Procurement team review the budgeted annual spend for the contract vs the actual spend to date and raise queries with the contract manager to establish why the contract is showing an overspend, with the explanation documented. This is also captured at the monthly budget meetings which the contract managers hold with their line managers and the College's Financial Controller, though it was noted that these meetings capture all elements of the budget holder's budget and not just contract management. Departmental budgets are monitored throughout the year by the Financial Controller and CFO, with overspends identified in a timely manner.

Objective 4 – Where required, the agreed disputes process is activated and followed with the termination of the contract if the required standards are not met.

It was established through discussions with the Associate Director of Procurement that there is no formal disputes process in place at the College (see recommendation **R5**). It was highlighted, however, that there have been no formal disputes with contractors which have resulted in legal proceedings, formal termination or withheld payments. As such, there has been no requirement to deploy a formal procedure in recent years. Any contractual disagreements which have arisen have been around the service delivery, with an example of this being the HR / Payroll system. In the instance the College worked with the contractor to improve contract management and this resulted in a change in the contractor Account Manager. It was highlighted, however, that in instances where significant under delivery is identified, the Associate Director of Procurement would get involved to support the contract manager to determine the improvement actions required and would ensure that these were appropriately recorded.

From discussions with the Associate Director of Procurement, it was noted that the College's Procurement team provide professional expertise to assist the contract managers in managing any performance issues. We were advised that this approach has delivered positive results, often preventing further escalation of the issues. As such, it is considered good practice at the College to be proactive in addressing any issues and establishing how to address them, in order to prevent the costs associated with terminations and / or legal disputes.

Objective 4 – Where required, the agreed disputes process is activated and followed with the termination of the contract if the required standards are not met (continued).				
Observation	**Risk**	**Recommendation**	**Management Response**	
From our discussions with the Associate Director of Procurement, and review of the policies and procedures in place, it was noted that there is no formal disputes process guidance document in place at the College.	There is a risk that in the event of a dispute with a contractor, that the appropriate process is not undertaken to ensure the College is protected both financially and reputationally.	**R5 –** It is recommended that the College develops a Contract Disputes guidance document, including the initial process for preventing the escalation of contract disputes, and circulates this to all contract managers across the College.	A Contract Disputes Guidance document will be drafted and circulated to all contract managers. **To be actioned by:** Associate Director of Procurement **No later than:** 31 December 2025	
			Grade	**3**

Objective 5 – College maintains a database of all contracts, monitors for compliance with its contract management process and provides adequate management information on the performance of its agreed contracts.

The Associate Director of Procurement advised that the College maintains its own contracts register on MS Excel, which the Procurement team manage on the College's shared drive. As part of the College's regulatory obligations, a contract register is also maintained on the APUC Hunter management information system. This allows provides visibility for APUC on the organisations the College is currently contracting with, and this informs any future procurement planning. APUC can also identify opportunities for collaboration through review of this data.

From inspection of the College's detailed contracts register, it was established that the register has specific columns detailing key information, including the type of contract (Strategic, Managed or Routine), as well as documenting the total value, the contract manager and the financial risk level. It was highlighted by the Associate Director of Procurement, that the contracts register is a live document and is therefore updated regularly for any new contracts and any changes in terms / personnel. This allows for some central monitoring of the contracts in place and provides the Procurement team with instant access to information from which they can raise queries with the contract managers.

Budgets are allocated annually and are monitored through the monthly reporting to ensure that any variances which are identified are addressed in a timely manner.

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