

Procurement Process Internal Control Review Format

1. General Information

Department	
Process Reviewed	Procurement
Review Period	
Date of Review	
Reviewed by	

2. Internal Control Checklist

Control Area	Control Description	Control in Place? (Yes/No)	Observations/Comments
Segregation of Duties	Are key procurement activities (request, approval, ordering, receiving) performed by separate individuals?		
Approval Process	Are all purchases appropriately authorized and documented?		
Vendor Selection	Are vendor selections based on competitive bids and documented criteria?		
Order Documentation	Are purchase orders issued and matched to vendor invoices and receipts?		
Receipt of Goods	Is there evidence that goods/services received are verified against orders before payment?		
Payments	Are payments made only on the basis of completed documentation and verification?		
Record Keeping	Are procurement records, contracts, and documents adequately maintained?		

3. Findings & Recommendations

No.	Finding	Impact	Recommendation	Responsible	Target Date
1					
2					

4. Action Plan Follow-Up

Action Item	Status	Comments
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Important Notes

- This document is intended for internal use to assess and improve procurement controls.
- Findings and recommendations should be discussed with relevant stakeholders.
- Regular reviews help maintain compliance and reduce risks of fraud or error.
- Ensure that all information included is up to date and supported by adequate evidence.