

## **Annex A**

### **Action Plan – No Purchase Order No Pay**

<b>Audit Recommendation</b>	<b>Actions Proposed</b>	<b>Status</b>	<b>Target Date/ Completed by</b>	<b>Revised Date</b>	<b>Responsible Officer</b>
Policy & Processes	1. Review appropriateness of the policy	Completed	31/12/2023	-	Principal Accountant
	2. Consult with key stakeholders	Completed	31/12/2023	-	
	3. Review invoice data and identify services that need support	Ongoing	31/12/2023	31/07/2025	
	4. Make necessary changes to policy/processes	In progress	31/12/2023	31/07/2025	
	5. Issue exemptions in consultation with Procurement	Now BAU	31/12/2023	-	
Training provision	6. Review training offered and attendance	In progress	31/03/2024	31/08/2025	Systems Accountant
	7. Refresher training on the policy	In progress	31/03/2024	31/08/2025	
	8. Consider whether mandatory training is required.	Completed	31/03/2024	-	
Role of Business Support	9. Identify users within business support that are undertaking retrospective ordering	Completed	31/12/2023	-	Principal Accountant/ Head of Business Support

<b>Audit Recommendation</b>	<b>Actions Proposed</b>	<b>Status</b>	<b>Target Date/ Completed by</b>	<b>Revised Date</b>	<b>Responsible Officer</b>
	10. Discuss with services if orders can be raised by someone in the dept	Ongoing	31/03/2024	31/08/2025	
	11. Review authorisation processes	Completed	31/12/2024	-	
Exemptions list	12. Review current list of exemptions in consultation with Procurement	Completed	31/12/2024	-	Principal Accountant/ Head of Procurement
	13. Makes revisions and notify suppliers of changes	Completed	31/12/2024	-	
	14. Reissue to Creditors team and make available on the intranet	In Progress	31/12/2024	31/08/2025	