

GLOBAL INTERNAL AUDIT SERVICES

WORKING PAPER - INTERNAL - CONFIDENTIAL

Audit Title: Purchasing

Audit No.: 15/2007

AUDIT SUMMARY: Purchasing

Creation Date: 22/02/2007

Work Done Sheets			Ref.
(1) Organizational structure			C-1-10
(2) Purchasing guidelines			C-1-20
(3) Purchasing process			C-1-30
(4) User profiles			C-1-40
(5) Approvals and authorizations			C-1-50
(6) Vendor selection and competitive bidding process			C-1-60
(7) Quality assurance			C-1-70
(8) Payment process			C-1-80
Observation/Recommendation			
<i>See individual work done item references</i>			
Overall Conclusion	yes	no	
• okay / reasonable			
• smaller issues (in case of yes, see individual work done items reference)	X		C-1-60
• in case of big issues, describe issues below: -----			