

Kommunstyrelsen

För kännedom: Kommunfullmäktiges presidium

**Revisionsrapport "inköps och utbetalningsrutiner"**

Revisionen har via KPMG genomfört en granskning av kommunens inköps- och utbetalningsrutiner. Vår sammanfattande bedömning utifrån granskningens syfte är att kommunen har relativt ändamålsenliga rutiner för attester vid inköp och utbetalningar, vi ser dock att det finns utrymme för utveckling, men vi bedömer att kommunen saknar ändamålsenliga rutiner när det gäller hanteringen av leverantörsregistret.

Mot bakgrund av vår granskning rekommenderar vi kommunstyrelsen:

att säkerställa att det sker attest vid varje steg i utbetalningsprocessen,

att det finns rutiner för en systematisk kontroll och uppföljning av upphandlings- och inköpsprocessen,

att säkerställa att kommunalrådets egna kostnader atteras enligt riktlinjernas intentioner,

att upprätta rutiner för en systematisk uppföljning av upphandlade avtal,

att säkerställa att det införs en fyraögonprincip eller andra rutiner för att minska risken för intressekonflikter vid inköp och utbetalningar,

att säkerställa att rutiner kring jäv inom upphandlingsprocessen efterlevs och dokumenteras,

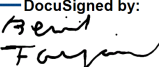
att säkerställa att det finns en rutin för att hantera jäv och bisysslor vid registrering av nya leverantörer samt under inköps- och utbetalningsprocessen,

att genomföra en riskanalys avseende att kommunen skulle vara del i penningtvätt och finansiering av terrorverksamhet.

Revisionen hemställer om att kommunstyrelsen lämnar synpunkter avseende vilka åtgärder som beräknas att vidtas utifrån rekommendationerna.

Revisionen emotser svar senast den 30 september 2024.

För Ragunda kommuns revisorer

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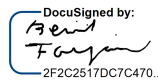
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