



CHECKLISTS

FOR FINANCIAL AND COMPLIANCE AUDIT

OF PUBLIC PROCUREMENT

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ROMANIAN COURT OF ACCOUNTS



I. INTRODUCTION

II. AUDIT CHECKLISTS (157 questions)

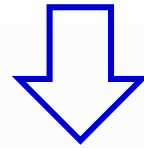
- 1. MANAGEMENT OF THE PROCUREMENT FUNCTION (30 questions)**
- 2. PREPARATION OF THE PROCUREMENT (31 questions)**
- 3. PROCEDURE CHOSEN TO PROCURE (32 questions)**
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- 5. AWARD PROCEDURES (31 questions)**
- 6. CONTRACT IMPLEMENTATION (18 questions)**



INTRODUCTION



In most of the EU Member States, public procurement represents 14% of GDP.



Supreme Audit Institutions (SAIs) audit the use of public resources and, depending on mandates, may also promote sound management principles and the attainment of value.



CHECKLISTS



INTRODUCTION



The checklists were prepared on the basis of common principles and procedures, having regard to the following:

Contributions received from several SAIs

The EU Member States are bound to the basic precepts of the TFEU and of the Public Procurement Directive 2014/24/EU

No matter which national or local regulation is followed, State authorities must comply with the requirements of a competitive process and make their decisions in a transparent way that respects all participants equally.

Procurement is a risk area for fraud and corruption and these usually result in the misuse of public resources. The perspective is included in these checklists




INTRODUCTION



The checklists begin with an **analysis of the procurement function**, and thereafter **are organised according to the main stages of the procurement process** such as:

- ✓ **pre-tender stage,**
- ✓ **choice of procurement procedure,**
- ✓ **publicity and notifications used,**
- ✓ **identification of potential bidders,**
- ✓ **evaluation of tenders and award procedure.**

A specific attention is given to additional works and supplies as a frequent form of direct contracting.

Where the audit emphasis is on **fraud and corrupt risks or practices**, then the auditor should take special note of those **questions highlighted with the following red flag:** . **If the answer to those questions is “No” increased risks of fraud and corruption are probable and further analysis is needed .**



II. AUDIT CHECKLISTS

1. MANAGEMENT OF THE PROCUREMENT FUNCTION

- 1.1. Are procurement processes well organised and documented? – 8 questions**
- 1.2. Are proper financing arrangements taken?- 6 questions**
- 1.3. Are internal control systems in place? – 8 questions**
- 1.4. Is procurement execution duly monitored and documented? – 8 questions**



II. AUDIT CHECKLISTS

2. PREPARATION OF THE PROCUREMENT

- 2.1. Are EU procurement regulations applicable? – 4 questions**
- 2.2. Did the public authority calculate the contract value accurately? -5 questions**
- 2.3. Was the performance description adequate to needs and legal requirements?
– 6 questions**
- 2.4. Were the procurement documents comprehensive, transparent and non-discriminating? – 5 questions**
- 2.5. Was the submission of variant tenders accepted and duly ruled? – 5 questions**
- 2.6. Where applicable, did the public authority adequately manage experts employed to assist in the procurement process? - 6 questions**



II. AUDIT CHECKLISTS

3. PROCEDURE CHOSEN TO PROCURE

3.1. Did the public authority decide for an appropriate and admissible procurement procedure? – 7 questions

**3.2. Did the chosen procedure ensure competition, transparency and equal treatment?
- 25 questions**



II. AUDIT CHECKLISTS

4. PUBLICITY AND NOTIFICATION USED

4.1. Did the public authority notify procurement processes and results in compliance with the Directive and EC Treaty? – 5 questions

**4.2. Was timely and equal access to contract documents and information provided to all candidates?
- 5 questions**

4.3. Was confidentiality ensured when necessary? - 5 questions



II. AUDIT CHECKLISTS

5. AWARD PROCEDURES

- 5.1. Was a formal review of tenders received undertaken? – 5 questions**
- 5.2. Was the suitability of candidates accurately assessed? - 5 questions**
- 5.3. Were the documents received scrutinised for completion and adherence to stated conditions before the tenders were evaluated?- 8 questions**
- 5.4. Were bids properly evaluated? - 7 questions**
- 5.5. Was the outcome of the award process properly reached and communicated? 6 questions**



II. AUDIT CHECKLISTS

6. CONTRACT IMPLEMENTATION

6.1. Is the execution of the contract adequately managed and monitored?–11 questions

6.2. Were any identified modifications to contracts or additional works or deliveries admissible without the need for a new procurement procedure? - 7 questions



II. AUDIT CHECKLISTS

1. MANAGEMENT OF THE PROCUREMENT FUNCTION



1.1. Are procurement processes well organised and documented?

- F/C** • Are the functions and responsibilities of those involved in the procurement function clearly established and documented?
- F/C** • Are procurement processes organised and documented and include: needs to be addressed, contract performance description, documentation, notifications, award procedure and decision, draft and concluded contract, physical execution and payments made?
- F/C** • In procurement procedures are electronic means of communication and information exchange set up and functional (transmission of notices in electronic form, electronic availability of procurement documents, possibility of electronic submission of requests for participation and tenders)?
- F/C** • Do these electronic procedures provide adequate level of security, notably as regards validation of signatures?
- F/C** • Do staff involved in the various stages of the process have the appropriate skills and training to perform their duties effectively?
 - Are procurement proposals initiated, processed and approved by authorized officers, with no cases of overstepping?
 - Are there established and clear procedures for reporting and decision making and are they duly implemented?
- F/C** • Are there no cases of documents missing, altered, back-dated or modified or after-the-fact justifications?



II. AUDIT CHECKLISTS

1. MANAGEMENT OF THE PROCUREMENT FUNCTION



1.2. Are proper financing arrangements taken?

- F/C** Has the procurement under review and the related funding been approved at the appropriate level (e.g. government, ministry, board, head of body)?
- Is this funding legal or otherwise in compliance with relevant national laws or procedures governing the financing of this type of contract?
 - Have the funding arrangements been agreed where payments take place over several financial periods?
- F/C** Does the approved level of funding correspond to the estimated value of the contract calculated for the purpose of the procurement process?
- Is funding made available for payments under the contract at the appropriate time and in accordance with the relevant national/public financial procedures?
 - Where funding is being arranged by borrowings, do these have the necessary approval and legal authority?



II. AUDIT CHECKLISTS

1. MANAGEMENT OF THE PROCUREMENT FUNCTION



1.3. Are internal control systems in place?

- Has any authority, body or structure been established to monitor the application of public procurement rules, to assist and provide guidance on the interpretation and application of public procurement law and to support contracting authorities in planning and carrying out procurement procedures?
- Does this authority, body or structure:
 - Produce monitoring reports mentioning, among other aspects, the most frequent sources of wrong application and legal uncertainty and the prevention, detection and adequate reporting of cases of procurement fraud, corruption, conflict of interest and other serious irregularities?
 - Possess the necessary powers to indicate specific violations and systemic problems to national audit bodies, courts, ombudsman, national parliaments or appropriate committees?
 - Make the results of its monitoring activities available to the public?









II. AUDIT CHECKLISTS

1. MANAGEMENT OF THE PROCUREMENT FUNCTION



1.3. Are internal control systems in place?

-  • Is there appropriate segregation of duties between those procuring services, requisitioning goods / services, verifying the performance of the contract and approving payments?
-  • Have mechanisms to avoid conflicts of interests in the procurement processes been established (e.g. codes of conduct, training, declarations of absence of conflicts of interests by those taking part in the key stages of the procurement)?
-  • Are there no indications or evidences of conflicts of interest by officers authorizing transactions or by members of committees involved in the procurement processes?
-  • Are there no indications or evidences of repeated, unusual or unnecessary contacts by officers authorizing transactions or by members of committees involved in the procurement processes with contractors?
-  • Does an appropriate official review the procurement process on an ongoing basis to ensure that it is in compliance with applicable rules?
-  • Are cases of double payment duly prevented and corrected?











II. AUDIT CHECKLISTS

1. MANAGEMENT OF THE PROCUREMENT FUNCTION



1.4. Is procurement execution duly monitored and documented?

-  • Do the contracts usually include clauses for compensations in the case of non-compliance with the agreed terms?
-  • Are the responsibilities for monitoring the execution and performance of contracts clearly assigned?
-  • Are reports based on sound data available to those responsible for monitoring the performance of contracts?
-  • Are order quantities, deliveries and payment levels under the contract monitored by an appropriate official?
-  • Does an appropriately qualified official check the quality of performance against the contract terms?
-  • Are there systems for recording and managing stocks (where part of contract)?
-  • Are there established procedures for dealing with and documenting non-performance and return of goods?
-  • Is there an adequate and appropriate record for monitoring performance and any resulting or follow up actions?






II. AUDIT CHECKLISTS

2. PREPARATION OF THE PROCUREMENT



2.1. Are EU procurement regulations applicable?

-  • Where contracts have several component parts (works, services or supplies):
 - Are those parts objectively not separable, and was the procurement procedure applied the one corresponding to the main subject matter of the contract and the respective threshold?
 - Could those parts be separated, and was the procurement procedure applied the one possible according to any of the separable components?
-  • Where the public authority cites exemptions pursuant to articles 7-12 of the Directive, have the special requirements for those exemptions been met?
-  • If exemption concerning public contracts between entities within the public sector was applied, have the requirements pursuant to article 12 of the Directive been proved?
- If a contract is being awarded for social or other services listed in Annex XIV, is the procedure in accordance with articles 74-77 of the Directive?








II. AUDIT CHECKLISTS

2. PREPARATION OF THE PROCUREMENT



2.2. Did the public authority calculate the contract value accurately?

-  • Is there no evidence that the contracts and respective components were subdivided in order to remain below levels of authorisation or procedure?
-  • In case there was a subdivision, was it justified by objective reasons (i.e. separate operational unit of the contracting authority that independently runs the procurement procedures, makes the buying decisions and has a separate budget line)?
-  • In case the contract was divided into lots, and unless otherwise allowed, was the procurement procedure determined according to the aggregate value of the lots?
-  • Was the estimated contract value based on realistic and updated prices?
-  • Was the estimated contract value in line with the final cost of the awarded contract?



II. AUDIT CHECKLISTS

2. PREPARATION OF THE PROCUREMENT



2.3. Was the performance description adequate to needs and legal requirements?

- F/C** • Was there reasonable justification for the need of the purchase, namely when made towards the end of the financial year?
- F/C** • If preliminary market consultations were conducted, were transparency, equal treatment and non-discrimination ensured (e.g. announcing the consultation, no disclosure of privileged information, no biased influence over technical specifications, sharing the information with other candidates)?
- F/C** • Was the decision to launch the procedure based on a proposal describing, inter alia, the need, the benefits to be obtained, the estimated costs, the available budget, the timescale, the potential risks, the options, a cost-benefit analysis, the rationale for choices and the subject matter of the procurement?
- F/C** • Were technical specifications formulated by reference to performance or functional requirements admitted by the Directive?
- F/C** • When such references were made, was a precise description of the performance not otherwise possible and were those references accompanied by the words “*or equivalent*”?
- F/C** • Except for the flexibility strictly allowed in the competitive dialogue and innovation partnership, did the performance description remain unchanged once the notices have been published?








II. AUDIT CHECKLISTS

2. PREPARATION OF THE PROCUREMENT



2.4. Were the procurement documents comprehensive, transparent and non-discriminating?

-  • **Did the procurement documents describe the requirements for the suitability of bidders, concerning:**
 - **Minimum capacity levels of economical and financial standing?**
 - **Minimum capacity levels of technical and/or professional ability?**
 - **Required standards of quality assurance or environmental management?**
-  • **Were these requirements justified by objective reasons, related and proportionate to the subject matter of the contract and, thus, not overly demanding?**
-  • **Were means of proof required (registers, authorisations, memberships, turnovers, insurances, resources, proves of experience, certificates, standards, certifications or other) admissible under the directive?**
-  • **Has the public authority clearly defined the award criteria, in such a way that no unrestricted freedom of choice is conferred to the contracting authority?**
-  • **Were no changes introduced to selection and award criteria? In case changes were needed during the deadline for submission of tenders, was the deadline extended?**



II. AUDIT CHECKLISTS

2. PREPARATION OF THE PROCUREMENT



2.5. Was the submission of variant tenders accepted and duly ruled?

- Did the public authority permit tenderers to submit variants, thus offering space for creative solutions?
- Did the contract notice or, where a prior information notice was used as a means of calling for competition, the invitation to confirm interest explicitly indicate the admissibility of variants?
- Did the public authority describe the minimum requirements to be met by the variants in the procurement documents?
- Did it also specify the requirements for the presentation of variant tenders?
- Was the award criteria described in such a way that it can be applied both to conforming tenders which are not variants and to variant tenders meeting requirements?



II. AUDIT CHECKLISTS

2. PREPARATION OF THE PROCUREMENT



2.6. Where applicable, did the public authority adequately manage experts employed to assist in the procurement process?

- F/C** • Where the public authority contracted an expert, was the contract awarded in compliance with procurement regulations?
- F/C** • Were the specifications of the contract determined free from influence of particular interests of consultants, experts or other economic operators?
- F/C** • Was all the key documentation given to the contracting authority?
- F/C** • Was the expert likely to gain privileged knowledge from his activity that could be advantageous for him in a subsequent competition? If so, was his participation in the contract specifically excluded?
- F/C** • If the expert submitted a tender, was all the relevant information exchanged in the context of or resulting from the involvement of that expert in the preparation of the procurement procedure made available to the other bidders? If necessary, were time limits for the receipt of tenders extended?
- F/C** • Is there no evidence that the consultants participating in the project design released information to contractors competing for the prime contract?



II. AUDIT CHECKLISTS

3. PROCEDURE CHOSEN TO PROCURE



3.1. Did the public authority decide for an appropriate and admissible procurement procedure?

- F/C** • Has the public authority taken a well-grounded decision about the procurement procedure chosen and was the decision process documented?
- F/C** • Is it clear which procurement procedure the public authority has opted for?
- F/C** • Where the directive is not applicable, are there regulations or policies stating the procedures to be adopted for the procurement and were they complied with?
- F/C** • Did the public authority opt for the procedure that offers fair and open competition under the given circumstances?
- F/C** • If exceptional negotiated procedures without call for competition were used, did the contracting authority give sufficient and reasonable reasons for its option, providing a detailed explanation as to why an open or restricted procedure was not possible?
- F/C** • In this case, did it use one of the possible exemptions set in the directive to justify the procedure without call for competition and did it clearly and adequately set forth that the conditions of that exemption are met?
- F/C** • Did those conditions actually occur?



II. AUDIT CHECKLISTS

3. PROCEDURE CHOSEN TO PROCURE



3.2. Did the chosen procedure ensure competition, transparency and equal treatment?

➤ When an open procedure was used:

F/C

- Did the public authority publish a contract notice calling for competition all interested economic operators?

F/C

- Were all the submitted tenders considered for analysis?

➤ When a restricted procedure was used:

F/C

- Did the public authority publish a prior notification calling any interested candidate to request participation?

F/C

- Where the contracting authority decided to limit the number of candidates to invite to tender, did the contract notice indicate:

- The minimum and, where appropriate, maximum number of candidates it intends to invite?

- The objective and non-discriminatory selection criteria to choose the candidates to invite?

F/C

- Did the number of candidates invited respect the minimum set (usually 5), ensuring a genuine competition?

F/C

- Is it certain that the public authority did not permit the inclusion of economic operators who had not previously applied to participate?



II. AUDIT CHECKLISTS

3. PROCEDURE CHOSEN TO PROCURE



3.2. Did the chosen procedure ensure competition, transparency and equal treatment?

➤ When a competitive procedure with negotiation was used:

- F/C** • Were all interested operators allowed the opportunity to participate in the tender stage?
- F/C** • Did the number of candidates invited respect the minimum set (usually 3), ensuring a genuine competition?
- F/C** • Did the description of the procurement define the minimum requirements to be met by all tenders and were those requirements kept unchanged?
- F/C** • Did contracting authorities ensure equality of treatment among all participants during the whole procedure, notably by providing information in a non-discriminatory manner and by informing all in writing of any changes to the technical specifications or other procurement documents?
- F/C** • Is it clear that negotiations did not involve change to the essential aspects of the tender or the public procurement, including the needs and requirements set out in the contract notice or in the descriptive document?








II. AUDIT CHECKLISTS

3. PROCEDURE CHOSEN TO PROCURE



3.2. Did the chosen procedure ensure competition, transparency and equal treatment?

➤ When a competitive dialogue was used:

-  • Were all interested operators allowed the opportunity to participate?
-  • Did the description of the procurement define the minimum requirements to be met by all tenders?
-  • When successive stages were used, was that envisaged in the notice or procurement documents and were the number of solutions to be discussed reduced by application of the described award criteria?
-  • Did contracting authorities ensure equality of treatment among all participants during the whole procedure, notably by providing information in a non-discriminatory manner?
-  • Is it clear that negotiation, clarification, specification or optimisation of tenders or any additional information did not involve change to the essential aspects of the tender or the public procurement, including the needs and requirements set out in the contract notice or in the descriptive document?



II. AUDIT CHECKLISTS

3. PROCEDURE CHOSEN TO PROCURE



3.2. Did the chosen procedure ensure competition, transparency and equal treatment?

➤ When a framework agreement was used:

- F/C** • Has the agreement been awarded in compliance with the general procurement regulations?
- F/C** • To prepare the framework agreement, was there effective competition?
- F/C** • Have the special requirements pursuant to article 33 of directive been met?
- F/C** • Is the duration of the agreement less than the maximum term of four years? If not, is there a justification for the exceptional case?
- F/C** • Did the procurement documents indicate the conditions and terms to reopen competition in framework agreements concluded with more than one economic operator?
- F/C** • Did the procurement documents of the framework agreement concluded with more than one economic operator specify clear and objective award criteria for subsequent contracts?
- F/C** • When awarding a single contract, were the public authority and the supplier original parties to the framework agreement?
- F/C** • Did contracts based on a framework agreement respect the terms laid down in that agreement?
- F/C** • When the competition was reopened, were contracts awarded on the basis of the criteria set out in the procurement documents for the framework agreement?








II. AUDIT CHECKLISTS

4. PUBLICITY AND NOTIFICATION USED



4.1. Did the public authority notify procurement processes and results in compliance with the Directive and EC Treaty?

-  • Did this notice follow the necessary form, including disclosure of all the required information? Did time limits set to receive tenders and requests to participate comply with the minimum requirements established for the chosen procedure?
-  • When minimum time limits were shortened on the ground of a state of urgency:
 - Was the state of urgency duly substantiated?
 - Is it clear that the concrete urgency circumstances would, in fact, render impracticable the normal minimum time limits?
-  • For contracts below the thresholds, was an advertisement to open the award to competition published?
-  • When time limits were extended, were economic operators duly informed and was that published according to the requirements applying to the initial notice?
-  • Were all candidates and tenderers informed of decisions reached concerning the conclusion of a framework agreement, the award of a contract or admittance to a dynamic purchasing system?








II. AUDIT CHECKLISTS

4. PUBLICITY AND NOTIFICATION USED



4.2. Was timely and equal access to contract documents and information provided to all candidates?

-  • When that type of access was not offered, were all specifications, documents and additional information made available by alternative means and on a timely basis to economic operators?
-  • Were the documents describing the requirements and performance accessible to all bidders in the same way and was it not easier for domestic bidders to obtain specific documents?
-  • Was additional significant information supplied to all interested parties in an equal basis?
-  • When economic operators asked for clarifications during the period of submission, was that foreseen in the applicable rules or in the procurement documents, was the communication held in writing and has it been documented and was the additional information made available to all potential tenderers?
-  • Were the means of communication and information exchange used free from barriers and did they allow economic operators' equal access to the procurement procedure?








II. AUDIT CHECKLISTS

4. PUBLICITY AND NOTIFICATION USED



4.3. Was confidentiality ensured when necessary?

-  • Did communication, exchange and storage of information ensure confidentiality of tenders and requests to participate?
-  • Was the content of tenders and requests to participate examined only after expiration of the time limit set for submitting them?
-  • Did the contracting authority abstain from disclosing information forwarded by economic operators that they have designated as confidential?
-  • During an electronic auction, did the identity of tenderers remain undisclosed at all times?
-  • When an economic operator has undertaken to obtain confidential information that may confer upon it undue advantages in the procurement procedure, did the contracting authority exclude it from participating in the procurement procedure? Did the decision of exclusion follow an opportunity to, despite the fact, provide evidence of measures taken to demonstrate its reliability?








II. AUDIT CHECKLISTS

5. AWARD PROCEDURES



5.1. Was a formal review of tenders received undertaken?

-  ● Is there a record maintained of the procedures followed in the opening of tenders together with the reasons for the acceptance or rejection of tenders received?
-  ● Were at least 2 officials employed to work together in the opening of the documents?
-  ● Did the contracting authority verify compliance with the basic requirements of the competition?
-  ● Were tenders rejected for due cause such as:
 - Were not received within the prescribed time limit?
 - Did not meet the formal requirements?
 - Did not include the required certifications and information?
-  ● Were no tenders presented after the time limit accepted?








II. AUDIT CHECKLISTS

5. AWARD PROCEDURES



5.2. Was the suitability of candidates accurately assessed?

-  • Was the qualitative assessment of submissions received undertaken independent of and previously to the evaluation of tenders?
-  • When, in open procedures, a contracting authority decided to examine tenders before verifying the absence of grounds for exclusion and the fulfilment of the selection criteria, was the verification of these aspects ensured and carried out in an impartial and transparent manner?
-  • Was the selection process documented, including the reasons for selection and rejection?
-  • Did the contracting authority assess suitability of bidders exclusively on the basis of the requirements previously announced and in a transparent, objective and non-discriminatory manner?
-  • Unless otherwise provided by national law, when contracting authorities requested economic operators to submit, supplement, clarify or complete information or documentation, did they fix an appropriate time limit for that purpose and did they comply with the principles of equal treatment and transparency?



II. AUDIT CHECKLISTS

5. AWARD PROCEDURES



5.3. Were the documents received scrutinised for completion and adherence to stated conditions before the tenders were evaluated?

F/C

- **When special conditions relating to the performance of a contract were detailed in the procurement documents, did the contracting authority verify if the tenders received met those requirements?**

F/C

- **If required, did tenders indicate the share of the contract that is intended to be subcontracted to third parties and subcontractors?**

F/C

- **In case variant tenders were submitted, were they authorised by procurement documents?**

F/C

- **Were submitted variant tenders linked to the subject matter of the contract?**

F/C

- **Did variants taken into consideration meet the requirements for their presentation?**

F/C

- **Is there no evidence of a quotation priced too low?**

F/C

- **In the case of a quotation priced too low, did the contracting authority require the bidder to explain the price or costs proposed?**

F/C

- **Did the bidder comply with this request within the deadline set?**










II. AUDIT CHECKLISTS

5. AWARD PROCEDURES



5.4. Were bids properly evaluated?

-  • Is the evaluation process documented in a transparent, plausible and convincing manner?
-  • Is there no evidence of collusion between bidders?
-  • Is there no evidence of favouritism towards a particular contractor during the negotiation and evaluation processes?
-  • Is there no evidence of any individual on the evaluation panel being biased?
-  • Is there no evidence of any external or superior pressure to reach a specific result?
-  • When open and restricted procedures were used, were no negotiations or alterations to tenders allowed, namely on price?
-  • Is it clear that, when admissible, negotiations did not involve change to the essential aspects of the tender or the public procurement, including the needs and requirements set out in the contract notice or in the descriptive document?









II. AUDIT CHECKLISTS

5. AWARD PROCEDURES



5.5. Was the outcome of the award process properly reached and communicated?

-  ● Was the award decision based on the result of the evaluation of tenders?
-  ● Has the award included no items different from those contained in bid specifications?
-  ● Did the chosen bid meet user needs?
-  ● Did the contracting authority draw up a comprehensive written report about progress and outcome of the procurement process?
-  ● Was that report communicated to national authorities and to the European Commission, when requested?
-  ● Were tenderers notified in writing and on a timely basis of decisions concerning the rejection of tenders or applications, the conclusion of the procurement procedure, the name of tenderer(s) selected, the characteristics and relative advantages of the chosen tender(s) and the standstill period for contestation of the award decision?














II. AUDIT CHECKLISTS

6. CONTRACT IMPLEMENTATION



6.1. Is the execution of the contract adequately managed and monitored?

-  • Is the implementation process documented?
-  • Is the documentation kept for the established period or, when there is no rule in this respect, for a reasonable period?
-  • Are key decisions justified?
-  • Are there regular meetings between the contracting authority and the contractor during the implementation of the contract?
-  • Is there timely reporting on the progress of the actual implementation and on compliance against the implementation plans?
-  • Are performance requirements and service level agreements monitored by the contracting authority?
-  • Is there evidence that the works, goods or services have been properly delivered or performed?
-  • Was it confirmed that deliveries were in accordance with the contract terms, as regards both cost and technical specifications?
-  • Were payments verified and approved?
-  • Were payments in line with contract terms and actual deliveries?
-  • Were any measures put in place to avoid risks of poor, biased or false control?



II. AUDIT CHECKLISTS

6. CONTRACT IMPLEMENTATION



6.2. Were any identified modifications to contracts or additional works or deliveries admissible without the need for a new procurement procedure?

- F/C** • Did the modification provide no alteration to the overall nature of the contract or framework agreement?
- F/C** • Was the modification non-substantial?
- F/C** • Where the need for the modification has been brought about by unexpected circumstances, is it evident that a diligent contracting authority could not have foreseen them?
- F/C** • In this case, was the increase in price resulting from the modification no higher than 50% of the value of the original contract?
- F/C** • Where more than one of such unforeseen modifications occurred, is it clear that they were not aimed at circumventing the application of public procurement rules?
- F/C** • Were additional works charged at the unit prices agreed in the initial contract?
- F/C** • Where a contract has been subject to a substantial modification that would have required a new procurement procedure, was it terminated?



**THANK YOU
FOR YOUR ATTENTION!**