



Accounts Chamber of the Russian Federation



INTOSAI Working Group on Public Procurement Audit achievements

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PREVIOUS WORK STAGES (2014 – 2016)



International practices and methodological background of public procurement audit has been studied

The following pilot public procurement audit projects have been implemented:

- *Analysis of changes in substantial provisions of state contracts during their implementation, including the assessment of legality , justification and efficiency of such changes (SAI of Portugal and SAI of Slovenia)*
- *Audit of Public Procurement in the Electric Power Industry (SAI of Zambia)*

Glossary on public procurement audit has been developed

Public Procurement Audit Practical Guide has been developed



Russia
(Group Leader)



Azerbaijan



Kazakhstan



Slovenia



Zambia



Portugal



Georgia



Latvia



Belarus



China



Armenia



Kyrgyzstan



South Africa



Kuwait



Serbia



Thailand

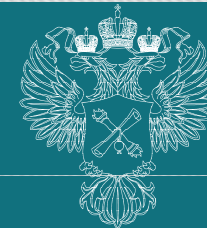


Pakistan



Philippines

DEVELOPMENT BASIS AND REQUIREMENTS FOR THE GUIDE

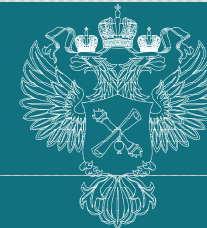


The draft is incorporated into the Strategic Development Plan for INTOSAI Framework of Professional Pronouncements. (November 2017)

Aim: to assist the SAI in developing common approaches to the organization and conduct of public procurement audit

The structure of the Guide meets the requirements and drafting practices of INTOSAI methodological pronouncements

The Guide incorporates both common approaches to audit and special aspects of audit inherent to different jurisdictions



INTRODUCTION

PURPOSE OF THE GUIDANCE

KEY DEFINITIONS AND ABBREVIATIONS

- 1. AREA OF THE GUIDANCE APPLICATION AND OVERVIEW OF AUDITED ENTITIES AND SUBJECT OF PUBLIC PROCUREMENT AUDIT**
- 2. PUBLIC PROCUREMENT AUDIT: BASIC PRINCIPLES AND METHODOLOGICAL APPROACHES**
- 3. TYPES AND MAIN CONTENTS OF ENGAGEMENTS IN PUBLIC PROCUREMENT**
- 4. FEATURES OF PUBLIC PROCUREMENT AUDIT ORGANIZATION AND IMPLEMENTATION**
- 5. MAIN APPROACHES TO EVALUATING OF EFFICIENCY OF PUBLIC PROCUREMENT (PUBLIC CONTRACTS PERFORMANCE)**
- 6. RESULTS OF IMPLEMENTING OF ENGAGEMENTS IN PUBLIC PROCUREMENT**

CONCLUSION

ANNEXES

- *Sample list of Procurement Audit issues, identified violations and risks, related to Public Procurement Audit***
- *Public Procurement Audit Glossary***

GUIDANCE DEVELOPMENT WORK PLAN



issai.org

**Project
proposal**
12.2017

**Endorsement
version**
12.2018

**Adopted
Guidance**
09.2019

**Exposure
draft**
06.2018

**Final
pronouncement**
02.2019



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Thank you for attention!

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