

List of Supreme Audit Institutions' Public Procurement Audit Reports ⁽¹⁾

¹ The summaries or texts of these audit reports can be found in the version of the 2010 guidance (http://www.tcontas.pt/eventos/public_procurement/docs/9.pdf), in the EUROSAI database of audit reports (<http://www.eurosai.org/en/databases/audits/>), in the websites of the concerned SAIs or by direct contact with those SAIs.

Court of Audit, Austria

Report	Main issues
Innsbruck Cable Railways Company - Reconstruction of the Hungerburgbahn and the Nordkettenbahnen Cable Railways, 2012	Compliance – Performance - PPP- Comparative analysis- Additional contracts
ASFINAG Bau Management GmbH (Highway and Road Construction Financing Company Construction Management Corporation) regarding the construction of the 2nd tube of the Tauern Road Tunnel, 2012	Compliance – Performance - Additional contracts and expenses- Lack of quality
The award of gambling concessions of the Federation	Procurement documents
Refurbishment of the Parliamentary Building – Planning Project, 2012	Compliance – Performance - Project design – Preparation of the tendering
IT Structures and Procurement in the Central Unit of the Federal Ministry of Agriculture, Forestry, Environment and Water Management, 2013	Compliance – Performance - Framework contract
Public Relations of the Federal Ministry of Agriculture, Forestry, Environment and Water Management, 2013	Compliance – Performance - Direct awards – Objectives
Vienna City Extension Fund (Wiener Stadterweiterungsfonds), 2013	Compliance – Performance - Purchase of properties
Procurement Practice in the Federal Ministry of the Interior with Focus on Digital Radio, 2013	Compliance – Performance – Procurement volume – Prices assessment – Additional costs - Documentation – Direct awards – Termination of contract – Lack of transparency
General Refurbishment and Extension of the Museum of Contemporary Art (21er Haus), 2014	Compliance –Performance - Overall costs - Funding – Poor planning- Modifications
HAUSCOMFORT GmbH, 2014	Compliance – Performance
BEGAS Energie AG, 2014	Compliance – Performance - Planning of investments - Awards
Vienna International Airport Company – Vehicle Procurement and Fleet Management, 2015	Compliance – Performance - Documentation gaps – Accounting deficiencies – Internal controls – Violation of regulations
Reconstruction of the Kaunitz Palace for the International Anti-Corruption Academy (IACA) in Laxenburg (Lower Austria), 2015	Compliance – Performance - Preparation of procurement – Funding - Monitoring
The Internal Control System in Cases of Direct Awards in the Selected Ministries of the Federal Ministry for Transport, Innovation and Technology and the Federal Ministry of Science, Research and Economy, 2015	Compliance – Performance - Direct awards – Internal controls – Comparative offers

Reconstruction of the Salzburg Central Station, 2015	Compliance –Performance - Cost overruns – Poor planning
Procurement Processes of Construction Works in Bruck an der Mur (Styria), Gmunden (Upper Austria) and Hollabrunn (Lower Austria), 2016	Compliance –Performance – Direct awards – Contract value – Documentation – Lack of training
Hallstatt Wasserkraft GmbH, 2017	Compliance –Performance
Development of Selected Federal Research Programmes, 2018	Compliance –Performance

Court of Audit, Belgium

Report	Main issues
Bus line services : cost price and contract award to operators	Subcontracting process - Competition rules - Criteria Weighting - Amalgamation of market players - Cost price
Contract marketing and promotion expenditure	Legality - European publication of a notice - Advertising campaigns - Internal control
Framework contracts: The Federal Central Buying Office's operation (abbreviated in FOR/CMS) examined in terms of sound management and legality	Legality - Framework contracts
Execution of economic compensations associated with the purchase of specific military equipment	Economic compensations – Military programme contracts – Legality – Internal Control
Control of Public Contracts covering the Road Transport Infrastructure in Brussels	The "stock" contract technique – Implementation of the contracts
Construction of the «Deurganckdock» (Antwerp container terminal complex)	Public works – Cost increase –Damage claims
Damage compensations charged on the budget of the Flemish infrastructure fund	Damage claims – Damage compensations
Introduction of double entry accounting at the Ministry of the Flemish Community	Unclear project requirements – Negotiation procedure – Tight budget – Tight time planning – System flaws
The Outsourcing of the Data processing function at the Ministry of the Flemish Community	Legality – Outsourcing contract – Vaguely termed contract
The North Wastewater Treatment Plant in Brussels. Award and funding of the concession contract	Contract award – Contract funding
Roads, motorways and waterways maintenance leases	General terms of procurement – Implementation of leases – Renewal of leases
Final payment on some large-scale public works contracts	Changes to the initial project

The “ <i>Ilot Ecluse</i> ” building construction works (public works contract)	Legality – Qualitative selection – Publication rules
Complying with public procurement regulation	Legality – Execution of public works – Qualitative selection – Service contracts – Renewal contracts
Public service contracts providing mainly intellectual services	Intellectual services procurements
The dematerialisation of public procurements in Walloon public service department	Electronic procurement
Public procurement of the Walloon Agricultural Research Centre, 2013	Compliance – Internal controls - Limited competition - Contract splitting - Poor implementation control
Investments in sport facilities in Flanders, 2014	Compliance - Performance – Justification of investments – Award procedures
Framework agreements by the Flemish Agency for Facility Management, 2014	Compliance – Performance – Framework agreements – Customer-supplier management
Decision-making process and justification of tram infrastructure projects by the Flemish Agency “De Lijn”, 2014	Compliance - Performance – Justification of needs – PPPs – Preparation of the projects – Modifications – Cost increases
Federal State - Internal control of procurement in the Chancellery of the Prime Minister and the Department of Public Health (171st Report of the Court of Audit), 2014	Compliance – Financial - Internal controls – Procurement procedures
Federal State - Procurement of consultancy services (171st Report of the Court of Audit), 2014	Justification and communication of awards - Duration of contracts – Implementation of contracts- Penalties - Modification of contracts
Federal State - Long term procurement contract (171st Report of the Court of Audit), 2014	Duration of contracts – Extension of contracts – Irregular invoicing
Federal State - Procurement through the central purchasing body FOR CMS (171st Report of the Court of Audit), 2014	Framework agreements – Compliance to agreed terms
Federal State - Internal control of procurement in the Department of Personnel and Organisation, the Department of Foreign Affairs and the Department of Information and Communication Technology (Fedict) (172nd Report of the Court of Audit), 2015	Compliance-Financial – Internal controls – Preparation of procurement – Procurement procedures
Federal State - Awarding and execution of public service contracts (172nd Report of the Court of Audit), 2015	Compliance-Financial – Documentation – Justification and communication of award – Duration of contracts – Implementation of contracts
Public procurement of the autonomous ports of the Walloon region, 2015	Compliance – Responsibilities in managing contracts - Identification of needs- Centralised procurement – Lack of competition – Poor monitoring

Flemish Community/Region - Innovative Calls for Tender, 2015	Performance – Poor innovation programme results
Dredging works in Flanders, 2016	Modification of contracts
Public procurement and internal control within the Federal State Departments, 2017	Compliance – Preparation and management of procurement – Internal controls – Justification and communication of awards – Qualitative selection – Tender analysis – Duration of contracts
Public procurement of the Fire and Medical Emergency Service of the Brussels-Capital Region, 2017	Compliance – Internal controls- Lack of competition, equal treatment, non-discrimination and transparency
Contract variation costs met by the Flemish Agency for Sea and Shores Services	Contracts costs – Procurement documents – Additional works and deliveries
Contract Variation Costs met by the Flemish Inland Waterway Agency “De Scheepvaart”	Management of the procurement function – Additional works and deliveries
Catering Operations in the Federal Government Departments, 2017	Compliance – Financial – Cost control – Budgetary transparency – Procurement procedures
Walloon Region - Final statement of public road and motorway contracts in the Walloon Region.	Internal controls – Modification of contracts

State Audit Office, Croatia

Report	Main issues
Performance audit of public procurement system at the state owned companies in the Republic of Croatia (for the period from 2011 to 2013)	Performance – compliance - procurement planning process - implementation of procurement procedures - conclusion of contracts - monitoring of contract implementation- control system
Performance audit of public procurement system at the state owned companies in the Republic of Croatia (for the period from 2012 to 2014)	Performance – compliance - procurement planning process - implementation of procurement procedures - conclusion of contracts - monitoring of contract implementation- control system
Performance audit of public procurement at the state owned companies in the Republic of Croatia (for the period from 2014 to 2016)	Performance – compliance - procurement planning process - implementation of procurement procedures - conclusion of contracts - monitoring of contract implementation - control system
Performance audit of public procurement system in companies (including state owned companies and companies of local and regional self-	Performance – compliance - procurement planning process - implementation of procurement procedures - conclusion of

government units in the Republic of Croatia for the period from 2013 to 2015)	contracts - monitoring of contract implementation- control system
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Audit Office, Cyprus

Report	Main issues
Provision of Consultancy Services for the Sewerage Conveyance and Treatment of the Greater Nicosia Area	Ex-ante audit and later - Consultancy Services - Technical evaluation criteria - Method of tender pricing
Provision of Services	Ex-ante audit - Provision of Services - Selection of advertising firm – Award of tender
IT procurement	Value for money - IT procurement

Supreme Audit Office, Czech Republic

Report	Main issues
Funds earmarked for projects designated for repair and maintenance of roads	Award procedures – Transparency - Competition
Funds spent on acquiring of the Czech Statistical Office headquarters	Regularity – Performance - Special category of purchase - Preparatory phase of the investment project – Urgent need - Form of public tender – Price and Funding - The building phase
State Budget funds provided for investment to the industrial zones	Performance - Assessment of the declared benefits of the programme – Implementation of the programme
State Budget funds and the management of the state property under the authority of the Ministry of Transport	Performance – Regularity - Management of the state property – Selected expenditures
Funds spent on the National Infrastructure for Electronic Public Procurement (NIPEZ) and its utilisation for purchase of selected commodities, 2016	Performance – Electronic procurement – Procurement documents
Funds earmarked for financing of selected programmes that are in the competence of the Ministry of Justice, 2016	Compliance – Poor planning
State property and funds allotted to the state-funded organisation " <i>Zařízení služeb pro</i>	Compliance – Non-competitive procedures – Splitting of contracts

<i>Ministerstvo vnitra</i> " (Services for the Ministry of the Interior), 2016	
Funds spent on settlement of expenses related to operation of selected ministries, 2016	Compliance – Bookkeeping - Awards
Funds earmarked for ICT and crisis management systems of units of the Integrated Emergency System, 2016	Performance
Management of state property and funds allotted to the National Security Authority, 2017	Compliance
State funds spent by the Ministry of Education, Youth and Sports on the development and renewal of the material-technical base of sports, 2017	Compliance – Lack of transparency and equality
Funds spent on development of education in the Czech Republic, 2017	Performance
Funds earmarked for the interoperability on the current railways, 2017	Compliance – Excessive qualifications requirements-

National Audit Office, Denmark

Report	Main issues
Untitled	Value for Money - Consultancy services
Danish Government`s tendering of IT operations and maintenance	Modification of contracts
Procurement at Danish Institutions of higher education	Award procedures - Publicity
Procurement under the Ministry of Culture, 2016	Performance – Market consultations
Basis for decision prepared by the Danish Ministry of Defence concerning procurement of 27 F-35 combat aircraft, 2017	Performance – Life-cycle costs

State Audit Office, Estonia

Report	Main issues
Management of public procurement at the Ministry of Interior and its governing area, 2002	Legality - Management of public procurement

Management of procurement at the Ministry of the Environment, 2002	Procurement of environmental services – Risk management
Organisation of public procurement related to road repair, 2004	Performance - Procurement of road repair works
Procurement management in the field of IT systems, software products and software services, 2004	Legality - Management of procurements
Procurement of maintenance services, 2005	Legality - Procurement of maintenance services
Organisation of public procurement in local governments, 2010	Non-competitive procedures – Internal controls - Contracting authorities – professional expertise
Acquisition of cars in local governments, 2011	Award criteria- Additional services – Prices – Conflict of interests
Organisation of public procurement in <i>Viimsi</i> Municipality, 2013	Compliance – Publicity – Conflict of interests

European Court of Auditors

Report	Main issues
Special Report No 8/2003 concerning the execution of infrastructure work financed by the EDF (OJEC – C 181 – Volume 46 31 July 2003)	Infrastructure work - European Development Fund - Performance of infrastructure work - Compliance
Annual Report concerning the financial year 2000 para (OJEC page 318-328, 15-12-2001)	Internal control - Procurement procedures - Compliance
Efforts to address problems with public procurement in EU cohesion expenditure should be intensified, 2015	Public procurement errors – Measures to avoid them
Errors in rural development spending: what are the causes, and how are they being addressed?, 2014	Non-compliance with public procurement rules – Intentional infringements by private beneficiaries - Non-compliance with farming commitments for area-related aid
The EU institutions can do more to facilitate access to their public procurement, 2016	Management and control arrangements - Access of economic operators (SMEs) – Simplification of rules - Removing unnecessary hurdles
Non-compliance with the rules on public procurement	Types of irregularities and basis for quantification
Public Private Partnerships in the EU: widespread shortcomings and limited benefits, 2018	PPPs – Cost/benefits – Prior comparative analysis - Competition – Risk allocation - Delays – Overruns – Long duration
Access of small and medium enterprises to award procedures	Procurement documents

State Audit Office, Finland

Report	Main issues
Statistics Finland's service procurements	Performance – Compliance - Transparency - Non-discrimination
The Defence administration's procurement activities – Supply procurement	Performance - Defense
The Finnish state's payment traffic procurement	Performance – Compliance – Principle of equality and non-discrimination - Principle of transparency
The procurement and commercial use of multipurpose icebreakers	Performance – Preparation of the procurement - Principle of equality
The procurement of public transport services	Performance – Management of the procurement – Preparation of the procurement
Universities procurement activities	Performance – Compliance – Preparation of the Procurement
Use of expert services by the defence administration	Performance – Preparation of the procurement - Implementation of the procurement
Procurements of system work and ADP consulting services by the tax administration	Performance – Compliance - Preparation of the procurement
Compliance with the joint procurement obligation (section 22.a of the State Budget Act), 2011	Compliance- Centralised procurement- Joint procurement obligation- Monitoring and reporting
Military crisis management, 2013	Performance
Management of administrative procedures within the Ministry of Transport and Communications, 2014	Performance
Management of administrative procedures within the Ministry of Finance, 2014	Performance
Innovative public procurement procedures, 2017	Performance – Procurement as an instrument of innovation – Market dialogue – Incentive contract provisions – Risk managing methods
Implementation of innovation strategy in public procurement, 2017	Performance – Innovation policies – Innovation friendly micro level strategies
Planning and monitoring costs and benefits of information system procurement, 2017	Performance - Costs and benefits of central government information system investments – Cost estimates – Monitoring

Cour des comptes, France

Report	Main issues
Purchases by the Public Health Hospitals, 2017	Performance – Compliance – Planning – Centralised procurement – Procurement procedures – Conflicts of interests

Bundesrechnungshof, Germany

Report	Main issues
Annual Report 2004 on federal financial management	Performance and regularity - Cross-boundary examinations – Preparation of the procurement – Award procedures

Court of Audit, Greece

Report	Main issues
Procurement procedures and inventory management of the Athens General Hospital " <i>Hippocrateion</i> ", 2013	Financial- Compliance – Procurement procedures – Assets safeguarding
Annual Reports 2014 (p. 522-545), 2013 (p. 547-569), 2012 (p. 479-539), 2011 (p. 432-483) and 2010 (p.552-594)	Pre-contractual legality audit on public works - Supplies and provision of services' award procedures - Draft contracts
Comparative financial audit on expenses regarding expropriations, design project of works and supply of consumables in 3 municipalities in Northern Greece, 2014	Financial-Compliance- Eexpropriations- Delays-Public Works-Termination of contracts –Cost overruns – Poor planning

State Audit Office, Hungary

Report	Main issues
Operation of the Hungarian Defence Forces Public Procurement System projects	Performance – Public procurement management
Summaries of the reports on the activity of the State Audit Office in 2002-2004	Annual reports

Office of the Comptroller and Auditor General, Ireland

Report	Main issues
Development of an ICT Human Resource Management System	Value for Money – Management of the procurement
Primary Routes Improvement Programme	Value for Money – Implementation of the procurement - Cost increase
Waste Management in Hospitals	Value for Money - Environmental standards
Purchasing of tyres by <i>An Garda Síochána</i> (Police Force)	Value for Money – Management of the procurement – Preparation of the procurement - Procurement procedures
Interview Recording Systems	Value for Money – Preparation of the procurement – Procurement procedures – Award procedures

State Audit Office, Latvia

Report	Main issues
Compliance of Operation of Municipality Joint-Stock Company “ <i>Daugavpils siltumtīkli</i> ” with the Planned Goals and Requirements of Regulatory Enactments	Direct award – Selection of contractors – Subcontractors – Lack of competition
Parallel regulatory audit on “Analysis (of types) of errors in EU and National public procurement within the Structural Funds programmes”	Selection of tenderers - Unequal treatment of tenderers - Reasons for errors – The procedure for data entering and classification of errors in the EU funds management information system is inaccurate

National Audit Office, Lithuania

Report	Main issues
Public procurement overview, 2011	Functioning of the public procurement system
Simplified procurement procedures, 2012	Efficiency of procurement
Centralised public procurement, 2013	Efficiency of centralised public procurements
Municipalities of the Republic of Lithuania, 2015	Financial – Non-competitive procedures – Late payments
Organisation of Public Procurements in National Defence System, 2017	Effectiveness of the national defense procurement system
Functioning of Public Procurement System, 2018	Effectiveness of the public procurement system

National Audit Office, Malta

Report	Main issues
Maintaining and Repairing the Arterial and Distributor Road Network in <i>Gozo</i> , 2017	Performance – Planning – Procurement – Contracts – Performance of contracts
Landscaping maintenance through a Public-Private Partnership, 2017	Performance – Competition - Service delivery – Contract - Monitoring
Procuring the State Schools' Transport Service, 2017	Performance – Procurement procedure – Collusive behaviour - Negotiations

Court of Audit, Netherlands

Report	Main issues
Seeking an insight into socially responsible government procurement, 2017	Financial – Performance - Environment, social return and international social conditions

Supreme Audit Office, Poland

Report	Main issues
Implementation of the "National Reconstruction Programme of Local Roads 2008-2011"	Flexibility of proceedings - Selection of contractors - Cost estimates - Additional contract
Outsourcing legal services by entities of the public finance sector in the Lower Silesia Province, 2015	Compliance – Legal services
Use of external services by public hospitals, 2015	Compliance – Delegation of the provision of healthcare services - Anticompetitive selection of service providers.
Performance of public tasks by companies founded by local government units, 2015	Performance – Business and organisational analysis -
Assignment of the basic tasks of public authorities, 2015	Compliance – Use of services under civil law agreements – Non-competitive procedures
Performance of public procurement contracts for external services by public sector entities	Public procurement plans – Splitting contracts – Prior information notices – Tender committees
Social clauses in public procurement procedures conducted by the public administration	Preparation of procurement - Social clauses – Market research – Procurement procedures
Infrastructure investments of the Polish State Railways Polish Railway Lines (PKP PLK SA)	Pre-project documentation – Professional skills
Public procurement financed by the European Regional Development Fund	Compliance with public procurement rules
Public procurement of goods and services typical for public administration	Centralised procurement- Prices
Construction of the <i>Modlin</i> Airport	Direct award – Tender documents – Additional contracts – Implementation of contract
Investments of local government units, including projects co-financed by the EU budget	Compliance – Documentation – Selection of contractors – Contractual penalties
Planning and implementation of selected ICT projects, aimed to improve the functioning of the police organisational units	Copyrights – Implementation of systems
Implementation of investment tasks related to water and sewage infrastructure by small municipalities	Modifications to contracts – Contractual penalties – Unauthorised expenses
Implementation of selected tasks related to road construction and modernisation by local governments of the biggest cities in Poland	Preparation of projects – Due diligence
Securing interests of the State Treasury and users of paid highways by means of concession agreements and enforcement of compliance with the agreement obligations from concessionaires	Preparation of the procurement

Securing interests of the State Treasury and sub-contractors of road investment construction contracts executed by the General Directorate of Roads and Motorways	Preparation of the procurement
Purchases over EUR 30 thousand made by selected entities of the public finance sector	Execution of contracts

Tribunal de Contas, Portugal

Report	Main issues
Euro 2004, 1st stage	Performance – Preparation of the procurement – Implementation of the procurement
EXPO`98	Performance - Management of the procurement - Implementation of the procurement
Centralised Public Tenders in the Health sector	Performance - Centralisation of public purchases
Additional works, 2010 and 2016	Modification to contracts- Poor planning – Non-competitive procedures – Increase in costs
Procurement practices in hospitals, 2010 and 2011	Procurement procedures – Non-competitive procurement – Cost-benefit analysis – Technical specifications – Award criteria - Illegal payments - Monitoring - Penalties
Waterway transport in the Tagus River, 2010	Public service provision - Compensations
Water Resources Management Regulators, 2010	Direct awards – Preparation of the procurement – Budget allocation
National Laboratory of Energy and Geology, 2010	Direct awards – Documentation – Justification of the procurement
Beja Airport, 2010	Preparation and implementation of the investment
Consultancy services in public owned companies, 2010	Non-competitive procurement – Lack of guidance – Identification of needs – Documentation - Monitoring
Port of Sines, 2010	Direct award – Allocation of risks
Several Universities, 2010 - 2017	Financial - Direct awards – Monitoring of contract implementation – Additional works
Outsourcing of medical services, 2010	Non-competitive procurement - Documentation - Monitoring
Portuguese Agency for Centralised Procurement, 2011	Framework agreements - Savings

Territorial Enhancement Operational Program, 2012	Non-competitive procurement – Technical specifications – Criteria for the selection of contractors
Supply to hospitals of the National Health Service, 2012	Performance - Centralised procurement – Savings
Plan for the modernisation of schools, 2012-2016	Additional works – Splitting of contracts – Selection of contractors - Modification of tender documents - Delays in implementation - Non-delivery of agreed services and materials – Overpayments – arbitration decisions
Planning Department in the Ministry of Education, 2012	Monitoring of contract execution - Penalties
<i>Fertagus</i> Concession, 2012	PPP performance assessment
Procurement in municipalities, 2013	Non-competitive procedures – excessive duration of contracts
Air company to combat fires, 2014	Poor contract planning – Funding and budget procedures- Modification to contracts – Modification of contracts – Inadmissible changes in pricing - Penalties
Implementation of public works contracts by the Lisbon underground company, 2014	Procurement documents – Projects review – Monitoring of contracts
Project “Rehabilitation of Social Housing” of the Institute for Housing and Urban Renewal, 2014	Award procedures – Transparency – Competition – Deficient projects - Award criteria – Monitoring of contracts – Subcontracting – Compliance with labour law - Additional works
Procurement in water supply companies, 2017	Non-competitive procurement - justification of procurement

Audit Office, Slovak Republic

Report	Main issues
Report on the results of the check of compliance with the act on public procurement by <i>Slovenská pošta, š. p. Banská Bystrica</i>	Compliance - Principles of competition and economy – Procedures chosen to procure
Contracts and payments in health care provision	Award procedures – Transparency - Competition

Court of Audit, Slovenia

Report	Main issues
Efficiency of contract Management, 2012	Performance – Planning – Resources – Risk management - Monitoring – Control - Guarantees

Tribunal de Cuentas, Spain

Report	Main issues
Autonomous (Regional) and Local public sectors, financial year 1996.	Compliance – Implementation of the procurement
Contracts of assistance, consultancy and services awarded by the <i>Fundación para la Formación Continua</i> (FORCEM), Foundation for Further Education, financial years 1996 to 1998	Compliance – Effectiveness - Private non-profit foundation
Contracting awarded by the foundations incorporated under Act 15/1997, of April 25, on establishment of new ways of management of the National Health Service. Financial years 1999, 2000 and 2001	Regularity and performance – Management of the procurement - Preparation of the procurement - Principles of publicity, concurrence, objectivity and transparency
Procurement awarded by the foundations of the state public sector. Financial years 1999, 2000, 2001 and 2002	Regularity and compliance - Efficiency – Management of the procurement – Award procedures
Autonomous (Regional) and Local public sectors, financial year 1997.	Preparation of the procurement – Implementation of the procurement
Acquisitions of medications and pharmaceutical products -1999 and 2000	Compliance - Efficiency and economy – Management of the procurement - Preparation of the procurement – Procedure chosen to procure
Contracts awarded in 1999 and 2000 by hospitals of the National Health System, with special reference to contracts referring to the realisation of clinical tests	Regularity - Regime of economic compensations – Preparation of the procurement
Procurement awarded during 2002 by entities of the State public sector	Compliance - Efficiency and economy – Procedure chosen to procure - Award procedures
Autonomous (regional) and local public sectors, financial year 1998.	Compliance - Annual Report – Preparation of the procurement - Award procedures – Implementation of the procurement

Autonomous (regional) and local public sectors, financial year 1999.	Preparation of the procurement - Award procedures – Implementation of the procurement
Procurement subscribed by the State public sector during the financial years 1999, 2000 and 2001	Preparation of the procurement - Award procedures – Implementation of the procurement
Procurement awarded by the Provincial Delegations, financial year 2002, services of Home Assistance	Preparation of the procurement - Award procedures – Implementation of the procurement
Highspeed line Madrid-Barcelona- 1999 and 2000	Preparation of the procurement - Award procedures – Implementation of the procurement
File, storage, safekeeping or management of medical histories in hospitals: procurement on this activity	Management of the procurement - Preparation of the procurement - Implementation of the procurement
Autonomous (regional) and local public sectors. Financial year 2000.	Management of the procurement - Preparation of the procurement - Implementation of the procurement
Audit Report on Public Procurement of the Municipalities of the Autonomous Community of La Rioja, year 2012	Procurement documents
Procurement conducted by Museo Nacional del Prado, Museo Nacional Centro de Arte Reina Sofía and Fundación Colección Thyssen-Bornemisza, 2017	Justification of the procurement – Procurement procedures – Award criteria – Control of the contract implementation

National Audit Office, Sweden

Report	Main issues
State investments in public fairways, 2016	Performance – Planning – Cost/benefit analysis – Investment alternatives - Monitoring
Experiences of the PPP solution for the Arlanda rail link, 2016	Performance – PPP – Cost/benefit analysis – Risk distribution – Financing – Follow-up – Design of contracts
Road and rail investments in Sweden – lacking an EU perspective?, 2017	Performance – Planning infrastructures – Cost/benefit analysis – Investment alternatives – EU objectives
The Swedish Transport Administration’s road Maintenance, 2017	Performance – Planning – Monitoring – Budget appropriations

National Audit Office, United Kingdom

Report	Main issues
Non-Competitive Procurement in the Ministry of Defence	Value for money - Defence equipment procurement - Non-competitive procurements
Improving IT Procurement – Progress by the Office of Government Commerce in improving departments' capability to procure cost - effectively	Value for money - Department's Procurement - Management of the procurement
Ministry of Defence: Major Projects Report 2004	Value for money - Defence equipment procurement – Project performance
Improving Public Services through better construction	Value for money - Construction projects
Purchasing and Managing Software licences	Value for money - Management of the procurement
Procurement of Vaccines by the Department of Health	Value for money - Management of the procurement
Modernising Procurement in the Prison Service	Value for money - Management of the procurement
Ministry of Defence: The Rapid Procurement of Capability to Support Operations	Value for money - Defence procurement - Management of the procurement
Improving IT Procurement: the impact of the Office of Government Commerce's initiatives on departments and suppliers in the delivery of Major IT-enabled projects	Value for money - Management of the procurement
Addressing the environmental impacts of government procurement, 2009	
Paying government suppliers on time, 2013	Prompt payment policy - Subcontractors benefit - Role of the centre of government
Managing government suppliers, 2013	Relationship with strategic suppliers
Improving government procurement, 2013	Procurement reform strategy - Governance and accountability arrangements
Sustainable procurement in government, 2013	
Transforming government's contract management, 2014	
Government's spending with small and medium-sized enterprises, 2016	Access of SMEs to public sector market
Improving value for money in non-competitive procurement of defence equipment, 2017	Value for money