SIGMA
Creating Change Together

A joint initiative of the OECD and the EU
principally financed by the EU

Brief 28

September 2016

Public Procurement

Audit of Public Procurement

CONTENTS

- Audit objectives and criteria
- Main procurement phases and their key issues:
  - Defining the needs
  - Awarding the contract
  - Managing the contract
- Other audit subjects (besides individual contracts)
- Further information

Authorised for publication by Karen Hill, Head of the SIGMA Programme

2 Rue André Pascal
75775 Paris Cedex 16
France

mailto:sigmaweb@oecd.org
Tel: +33 (0) 1 45 24 82 00
Fax: +33 (0) 1 45 24 13 05

www.sigmaweb.org

This brief is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of the European Union or OECD member countries, or of beneficiaries participating in the SIGMA Programme.

This document and any map included herein are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

Introduction

The scope of public procurement is broad and incorporates a wide range of activities, all of which have the common aim of providing resources for the execution of tasks. In all cases, the public body has to choose a supplier and pay for the works or goods delivered or services provided. In most Member States, procurement represents up to 30% of public spending.

Supreme audit institutions (SAIs) audit the use of public resources, but their audit mandates and activities vary, as do national budgeting systems and public procurement regulations. This Brief aims to give guidance that is relevant and applicable to auditors when auditing public procurement, although they will certainly be operating within different frameworks and have different objectives and procedures. The Brief does not encompass all of the detailed steps of the procurement procedure. Based on audit experience, it examines the stages that are worth looking at and explains why. It also highlights those aspects that it is recommended to consider in more detail. In addition, it gives advice as to which documents the auditor might scrutinise in order to find evidence. Concise case studies, where available, and checklist questions for the auditor (in grey boxes) illustrate the main aspects.

The illustrations focus on individual procurement procedures, with an emphasis on regular purchasing contracts for goods and services. Concessions and public-private partnerships (PPPs), considered as alternative legal constructions, are touched on at the end of the Brief.

Audit objectives and criteria

The subject matter of the audit is the whole procurement process, which may be divided into three major phases:

- definition of needs;
- procedure to award the contract;
- management of the contract until its completion.

The audit may be launched when the procurement procedure is in a more or less advanced stage of preparation or once it has already been completed. The mandate of some SAIs encompasses the audit of procedures in both stages. It goes without saying that the potential impact is greater the earlier the audit starts. However, any risk of viewing the auditor as a participant in the process should be avoided.

The audit of procurement procedures involves both compliance audit and performance audit in most cases. Compliance criteria, against which the process is to be assessed, are based on the legal framework applicable in the particular context of the country. This context may differ significantly from country to country, and therefore the relevant context for the purpose of this Brief is considered to be the EU procurement regime.

In terms of performance, the auditor needs to assess whether the procedure and the decisions taken meet the "three E" criteria – economy, efficiency and effectiveness. Economy focuses on paying the cheapest price for similar goods and services, whereas efficiency is getting the maximum output of goods and services for a given input of public administrative resources (not only money), or minimising the input of such public resources for a given output of goods or services of the procedure. Effectiveness assesses whether the performance obtained, as an output of the goods or services procured, meets the objectives that were set.

Audit work is generally designed to examine whether:

- the process for determining the need for the particular procurement is valid;
- the award procedure is legal and public resources are being spent in line with applicable criteria.

In practice, the concrete aims and, accordingly, the scope of an audit may be quite varied. In some cases the audit may aim to find out whether the motivation of the public authority has properly justified the spending of public money for a particular procurement. Some SAIs may strive to verify if good public procurement practices have been followed, while others may concentrate on matters of formal compliance. Accordingly, an auditor may want to (1) look at the procurement function as a part of an audit of the accounts of a specific contracting authority; (2) find out if the procurement function works efficiently; (3) look at all or some of the procurement procedures to determine if they safeguard competition or if they bring good value for the public authority; or (4) look for guarantees that fraud and corruption are prevented. An auditor may need to go through a specific procurement procedure to gather evidence of its regularity and its adequacy with respect to the needs or to the value for money provided.

While in most cases compliance criteria are clear in principle, the question often remains whether the organisation being audited (auditee) achieved the best conditions possible under the given circumstances, in particular with regard to good prices. Of course, indicators of current market prices or of prices achieved in previous procedures may serve as a reference point. However, each competition is a singular event that takes place under the particular circumstances in effect at the time of the procurement – varying quantities, capacities available in the market, and technical progress. Thus, it is difficult to measure the results of a procurement process against set figures. Consequently, the audit may focus on whether the procedure followed was likely to achieve value for money. As a rule, such an achievement is only valid if the procedure has at the same time safeguarded competition, transparency and equal treatment.

Main procurement phases and their key issues

1. Defining the needs

The definition of needs should usually be based on the identification of one or several gaps in the public authority's ability to fulfil its task with respect to its aim of delivering services or improving its performance. The procurement is intended to fill such gaps.

The main features of the definition of needs are as follows:

- internal process;
- no restriction in the public procurement law;
- focus on performance aspects.

In any event, the auditor needs to assess whether the public authority has duly justified the procurement in terms of the quantity and specifications of the works, goods or services needed and whether it has considered and properly compared alternatives.

To accomplish that assessment, the auditor could look for supporting documents in the procurement files that:

- explain the scope and features of the procurement;
- consider, in cases of procurement of high political or other risk and high value, alternatives to the solution envisaged;
- compare the economic aspects of these alternatives from a value-for-money perspective1, if such assessment is an objective of the audit.

[1] This notion is explained in SIGMA Public Procurement Brief 1, *Public Procurement in the EU: Legislative Framework, Basic Principles and Institutions*, p. 6.

It should be emphasised that the public authority is responsible for delivering and documenting motivations and calculations in order to make it possible to assess whether the procurement was justified and successful.

Case studies

1) A department procured 250 computers to replace existing equipment that had not yet been amortised. This purchase was said to be necessary because new software was being implemented that, apparently, required a higher hardware capacity than the existing computers offered. The SAI scrutinised this motivation and discovered that the new software could have been used without restriction on the available computers. The procurement was therefore unjustified.

2) The maintenance of public roads was carried out by regional offices, which provided staff and equipment. The department purchased new machinery for one of those offices, including a roller for EUR 50 000. Looking for alternatives to this purchase, the auditor checked to find out how many rollers in total were already being operated and charged to capacity. He/she learned that several rollers in other offices had only had a few hours of operation and inferred from the data available that one of those rollers, in accordance with the actual local needs, could have been relocated instead of buying a new one for the office in question.

Checklist questions for the auditor

- Has the public authority justified the procurement in terms of economy/ effectiveness?
- Is the number/scope necessary or would fewer/less also be sufficient?
- Are the technical specifications indispensable or would a lower level also suffice?
- Did the department consider all reasonable alternatives?
- Did the department compare these alternatives, while applying accurate figures and including all relevant aspects as well as agreed standards, and arrive at reasonable results?

2. Awarding the contract

The main features of the contract award process are as follows:

- external process;
- substantial governance by procurement law;
- focus on regularity, but including performance aspects.

When auditing public procurement, the auditor should bear in mind the nature and purpose of the EU public procurement regime. Although it is still rooted in budgetary law, the EU regime is nevertheless not only supposed to save public money but also to build the European common market. Three basic principles are derived from this very nature and the underlying legislation: **competition, non-discrimination/equal treatment, and transparency**.

The auditor is advised to verify first of all that the contracting authority has adhered to the spirit of these principles rather than just to the wording of detailed regulations. However, this task is not justification for a contracting authority to disregard the detailed rules. Although the violation of these rules in practice would appear to be a minor flaw that all too often leads to the exclusion of the economically most advantageous offer, it is necessary to emphasise that the fulfilment of these often formal requirements contributes in the end to the equal treatment of bidders.

Before the contracting authority may announce its intention to award a contract, a considerable amount of preparation needs to be done. This preparation is still an internal process, governed by the above-mentioned principles and a few detailed provisions, providing the very basis for the whole award procedure and the upcoming contract. This preparatory phase is often scrutinised by the auditor. The following aspects should be given special attention:

- description of performance;
- calculation of contract value;
- tender documents;
- award criteria;
- award procedure;
- notification;
- assessment of tenders.

a. Description of performance

The performance description is at the heart of the procurement procedure. Here the public authority describes its needs and the requirements (specifications) that the tenders must meet. The description must be stated in an unambiguous and comprehensive manner in order to ensure that all bidders understand it in the same way and that consequently the tenders they submit are comparable.

The performance description must comply in particular with the principles of equal treatment and transparency and thus must not discriminate against any product. This requirement means that the public authority is not entitled to demand a specific product brand or the like unless it is justified by the subject matter of the contract. The issue of technical specifications is particularly sensitive, as unjustified technical requirements could result in obstacles to competition and the preferential treatment of one supplier over another without these consequences being easily noticed.

As from the time of notification, the performance description has to basically remain unchanged, and it will become a part of the contract to be concluded. Only in negotiated procedures and innovation partnerships may the tenders be adapted, provided that the character of the performance required remains unaltered.

The performance description should be based on the definition of needs and – for the purpose of economy – comprise only the necessary requirements.

Case studies

1) Specifications for the cushioning of office swivel chairs required a supporting slab made of compressed, moulded plywood, with at least a tenfold veneer and chair wheels of 55 mm in diameter. The vast majority of tenders submitted did not meet these requirements, as the compulsory character of the specifications had not been duly justified by the contracting authority since they did not have any influence on the functionality of the chairs.

2) Specifications for computers required white metal housing. These specifications were legally admissible in principle, but without any justified reasons being given, they unnecessarily excluded all other suitable products, thereby reducing competition. Furthermore, even if the public authority excludes all offers that do not meet the requirements and then assesses the remaining tenders or if it starts the procedure all over again with amended specifications, it will nevertheless be acting against legal provisions and/or the principle of economy.

Besides the legal issues, the auditor may choose to verify whether the contracting authority has considered the following performance aspects, which might have enhanced the chances of receiving economically favourable offers:

- aggregation of demand to make tendering attractive and thereby increase competition;
- short contract duration (as short as possible) to preserve the competitiveness of unsuccessful tenderers (but new invitations to tender would have to be launched in time);
- contract award by lots to enable small and specialised companies to tender, thus increasing competition.

However, the auditor must bear in mind that the above measures may be conflicting and may not necessarily be beneficial in all cases. For example, the possible advantages of a short contract duration would have to be set against the additional administrative cost of carrying out procurement more frequently. The justification that the auditee provides is important for an assessment.

Checklist questions for the auditor

- Was the performance description clear, unambiguous and comprehensive, giving a precise definition of the characteristics of the goods to be supplied and thereby making it possible for all concerned to understand it in the same way?
- Were the technical requirements strict enough to guarantee the desired performance without being unnecessarily rigid and thus bearing the risk of excluding otherwise favourable bids that did not comply with all of these requirements?
- Were any unjustified references to a specific make or source, a particular process, trademark, patent, type, or specific origin of production excluded from the technical specifications, thereby preventing the public authority from favouring or eliminating specific undertakings or products?

b. Calculation of contract value

Public authorities often tend to calculate the estimated value of a contract in such a manner that it remains below the EU thresholds and thereby remains outside the scope of the EU procurement Directives[2] (Directives) or national law. It should therefore be emphasised in this context that the calculation of estimated value is to take into account the total amount, including any kind of option (for example, possible additional supplies or services) or renewal, and that the public authority must not split the contract in order to remain below the thresholds.

Case study

An auditor suspects that the total amount needed for the procurement has been unduly split. To verify this suspicion, he/she needs to investigate beyond the related award documents. The auditor may scrutinise the compilation of invoices for the current year to determine whether similar purchases have been executed. In other cases it may be more revealing to verify the

[2] Directive 89/665/EEC on the co-ordination of the laws, regulations and administrative provisions relating to the application of review procedures to the award of public supply and public works contracts, 21 December 1989; Directive 92/13/EEC co-ordinating the laws, regulations and administrative provisions relating to the application of Community rules on the procurement procedures of entities operating in the water, energy, transport and telecommunications sectors, 25 February 1992; Directive 2007/66/EC amending Council Directives 89/665/EEC and 92/13/EEC with regard to improving the effectiveness of review procedures concerning the award of public contracts, 11 December 2007.

definition of needs. A suitable approach may also be to estimate the total needs of the particular institution and compare them with the specific procurement to verify their consistency.

Checklist questions for thr auditor

- Did the public authority identify the required amount comprehensively, considering all of the relevant aspects of the performance, including options and provisions for renewal?
- Was the performance divided for valid reasons rather than just for the purpose of remaining below the EU thresholds?
- Was the estimation based on realistic and up-to-date prices?

c. Tender documents

In addition to the performance description, the tender documents provide all of the relevant conditions for the competition. They inform the bidders about the content and form of the documents that they are obliged to submit attesting to their professional and financial ability, and about all of the declarations that the public authority requires. The public authority has some discretion concerning the documents required and the attestations that it seeks, provided that this discretion is justified by the subject matter of the contract. Furthermore, the public authority should be aware that unnecessarily strict requirements limit competition and reduce value for money. It should also bear in mind that it is obligatory, including for the public authority itself, to adhere to the rules once they have been set.

The auditor may choose to check in particular that the requirements concerning the suitability of bidders are both justified and sufficient, so as to exclude unsuitable bidders and so that the conditions allow a swift, smooth, transparent and non-discriminating procedure.

One measure to enhance the chances of advantageous offers is to allow variant offers to be included in procedures where the public authority is not intent on a particular technical solution.

Checklist questions for the auditor

- Did bidders fully understand, without any ambiguity, which documents and declarations had to be presented with the tender?
- Can bidders obtain all relevant information directly from the tender documents or does the public authority make reference to additional relevant information available only from other sources?
- Did the tender documents fix requirements for the suitability of bidders in terms of their personal situation, minimum capacity levels concerning economic and financial standing, and technical and/or professional ability?

d. Award criteria

The most economically advantageous offer has to be determined on the basis of objective criteria. Furthermore, each criterion must be weighted in relation to all of the other criteria so as to provide an indication of its relative importance. The contracting authority is obliged to define these criteria and their weightings, which are to be published either in the notification or, as is often the case, in the tender documents. Clear, objective and admissible criteria are crucial for impartial and transparent awards, reducing the scope for arbitrary and corrupt decisions. All criteria that are reasonably linked to the subject matter of the contract are

legally admissible. As a rule, this is not true for criteria linked to the suitability of bidders, which, consequently, must generally not be considered as admissible award criteria. See SIGMA Public Procurement Brief 8, *Setting the Award Criteria*, for further information.

Case study

The relative importance of award criteria for a purchasing contract, as determined in the tender documents, is as follows: 50% price, 25% experience of the company, and 25% financial standing. Experience and financial standing as a rule are not award criteria but refer to the eligibility of bidders.

The auditor may also choose to verify that the criteria are designed to increase the probability of achieving value for money, not in general but with regard to the particular contract. To this end, the various aims of the criteria, weighting, and scoring method include the following:

- Criteria
  - explicitly representative of the performance desired;
  - linked to economic aspects;
  - transparent and easily understandable for bidders.
- Weighting
  - corresponding to the relative importance of the particular aspect for the public authority;
  - inclusive of price elements.
- Scoring method
  - manageable;
  - correct and fair;
  - balanced, allowing an even allocation of assessment points.

Case study

The criteria and weighting for the purchase of copy machines were as follows: 50% purchase price, 30% technical specifications beyond the minimum parameters, and 20% environmental aspects. However, legally compliant copy machines may vary significantly in terms of their lifespan, spare parts supply, consumables (e.g. toner), availability, and maintenance costs. These aspects need to be considered at least and decisions duly documented by the public authority.

Note: Contracting authorities are permitted to use life-cycle costing in assessing the most economically advantageous tender. See SIGMA Public Procurement Brief 34, Life-cycle Costing, for further information.

A proper relation between the definition of needs, the performance description and the award criteria is crucial for achieving value for money. Specifications legitimately required for the task must be highlighted in the minimum requirements of the performance description and accordingly reflected in the design of award criteria and their relative weighting.

Checklist questions for the auditor

- Has the public authority clearly defined the award criteria?
- In the event that the award criteria target the most economically advantageous tender, are the sub-criteria (a) different from those defined for the qualification of bidders; and (b) linked to the subject matter of the contract, properly reflecting the main focus and the importance of the performance elements?
- Is the weighting coherent, convincing and concise, leaving little scope for arbitrary evaluation?
- Are the criteria and sub-criteria suitable for selecting the tender that offers the best value for money? Do they take the price into consideration in a reasonable way?

e. Award procedure

The selection of the award procedure has consequences for the scope of competition.

The public authority has the option to follow an open or a restricted procedure. It must not conduct a competitive procedure with negotiation, competitive dialogue or innovation partnership procedure unless certain conditions are satisfied, as described in the legislation. In practice, negotiated procedures are often used, regardless of the fact that the conditions are rarely verified. Notable consequences of this practice are restricted competition and negotiations on performance and price, which make it more difficult for the public authority to guarantee equal treatment and transparency. Public authorities have frequently awarded contracts without launching any kind of procedure, which is a major violation of EU procurement regulations and may lead to the nullity of contracts. The auditor may uncover such cases by verifying the compilation of invoices and requesting the corresponding award documentation.

Each restriction of bidders may imply:

- exclusion of potentially favourable offers;
- enhanced risk of undue influence in the assessment;
- facilitation of unauthorised co-operation between bidders.

Checklist questions for the auditor

Bearing the above in mind, auditors would often ask:

- Did the public authority take a documented and well-founded decision on the choice of procurement procedure?
- Did the public authority opt for the procedure offering the most open competition given the circumstances?
- When exceptional negotiated procedures were used, did the contracting authority give sufficient and reasonable reasons and evidence for its choice, explaining why an open or restricted procedure was not possible?
- Did those conditions actually exist?

f. Notification

Notifying the intention to award a contract and publishing the rules governing the procedure are crucial for a fair and open competition. The Directives include a series of regulations concerning the form of notification and the time frame for the procedure. These regulations establish the conditions for ensuring true competition, adequate time for preparing serious

tenders, equal treatment, and transparency. The Court of Justice of the European Union (CJEU) considers, therefore, that their violation would have serious consequences for the legitimacy of the procedure. It is important that the auditor also verifies the relevant decisions taken in this regard.

g. Assessment of tenders

Award procedures are typically conducted in four separate steps:

- formal review of bids
- assessment of the suitability of bidders
- confirmation of exclusion causes for tenders
- evaluation of tenders.

The analysis of the four steps above must be carried out in the framework of each specific procedure.

Before the assessment of bidders takes place, a **formal verification** should be carried out of the compliance of candidates with basic requirements, such as meeting deadlines and submitting information.

Checklist questions for the auditor

- Did the contracting authority only evaluate bids meeting formal requirements?
- Are the reasons for the acceptance and rejection of tenders in line with the tender documents and properly documented?

The contracting authority should admit only those **bidders** that demonstrate **eligibility**, including the minimum capacity levels set in the procurement documents.

When assessing the suitability of bidders according to the conditions established in the tender documents, the principles of equal treatment and transparency must also be observed.

The contracting authority must document the process of selecting candidates, stating the reasons for the selection or rejection.

Checklist questions for the auditor

- Was the qualitative assessment of candidates independent and did it occur prior to the evaluation of tenders?
- Is the process of selecting candidates documented, including the reasons for their selection or rejection?
- Did the contracting authority assess the suitability of bidders exclusively on the basis of the requirements and certification previously announced and in a non-discriminatory manner?

Practical experience has shown that it is important that these steps be performed separately, as the focus shifts between the bidders and the tenders themselves. It is crucial for the criteria that are relevant at each stage to remain separate. Public authorities often neglect this important element of the process.

Once the suitability of bidders has been verified, the subsequent steps of the award process deal only with the tenders and no longer with the bidders. From that moment on, only the bids that have met all of the announced requirements are admissible for evaluation.

For the evaluation, the public authority may first of all exclude tenders that cannot be accepted for various reasons, such as not fulfilling performance conditions. In the case of abnormally low prices, the bidder must be given the chance to explain the cost estimates prior to exclusion.

Checklist questions for the auditor

- Did the contracting authority verify whether the tenders met performance requirements?
- Is there evidence of an abnormally low price?

The final evaluation and award process must be demonstrably objective and transparent and based **solely on all the published criteria**. Admissible variants that meet the requirements must be evaluated in the same way as the other bids.

The award decision is based on the result of the evaluation of tenders.

In open and restricted procedures, any dialogue with candidates that could be construed as a negotiation on price or other tender elements is forbidden.

Checklist questions for the auditor

- Is the evaluation process documented?
- Did the contracting authority evaluate only the tenders that had been duly accepted in the three previous steps?
- Did the contracting authority evaluate and rank the bids against all the criteria, and only those published, and the relative weighting that it had published in the procurement documents?

3. Managing the contract

Once the contract has been concluded, public procurement regulations are of limited application. In this phase, the auditor may focus on whether the contract is duly executed, while safeguarding the rights of the public authority. In this context, the auditor may check how the public authority handles payment commitments or issues of warranty, contractual shortcomings and damages. This verification often covers aspects of compliance, and even financial auditing may be included with regard to adherence to budgetary regulations for payment.

However, in the execution stage public authorities often need to modify the works, goods or services contracted. This need raises the question of whether such modifications of works, goods or services, which may include additional requirements, must be awarded in a new procurement procedure.

Changes (or modifications) may result from several circumstances, such as:

- unexpected technical reasons, such as geological surprises or new legal requirements;
- suggestions for the replacement of technical solutions or materials;
- supplementary needs, as the public authority is purchasing more than was awarded.

Flexibility to change the performance of a contract without going through a new procurement procedure might be necessary in order to fulfil needs and obtain savings. Such flexibility could, however, also represent a lack of respect for the rules, a decision favouring or rewarding a supplier, avoidance of an open procurement procedure, or a way of overcoming budgetary

constraints, which most of the time involve supplementary costs. Changes to the original contract, which could otherwise be regarded as the award of a new contract, are thus only permitted in limited circumstances.

The Public Sector Directive[3] sets out the limited circumstances in which a contract may be modified during its performance without the requirement for a new tender and the award of a new contract. The legal provisions concerning these modifications are detailed and technical. Auditors undertaking an audit of compliance with these legal provisions should refer to SIGMA's Public Procurement Brief 38, *Contract Modifications*, for further detail.

Other audit subjects (apart from individual public contracts)

Although this Brief concentrates on individual procurement procedures leading to an individual contract, audit may also cover framework agreements, concessions and PPPs, or it may focus on other aspects of the procurement system.

Concerning **framework agreements**, the auditor usually checks three aspects:

- Was the agreement awarded according to the rules described above?
- Was the public authority entitled to use the agreement?
- Was the contract within the scope of the agreement?

Concessions for works and services are covered by the Concessions Directive[4]. The Concessions Directive does not specify a particular procedure to be followed for the award of concessions. It does, however, require the procedure for granting the award to comply with some general principles and procedural safeguards. Member States are free to designate a particular procedure or procedures, which may be used to award a concession contract that is subject to compliance with the general principles and procedural safeguards. Audit issues may include the correct choice of the concessions route compared to the public contract solution and the assessment of compliance of the procedure used against the Member State's legislation or rules implementing the Concessions Directive. Long-term contract management issues may also be of concern, particularly as concessions are often awarded for a relatively long period of time.

PPPs (which in some cases may be a type of concession) basically constitute an issue of economy. The issue is whether a PPP, if compared to the public contract solution and if financial arrangements are taken into consideration, is the most favourable solution for the contracting authority. To compare the two solutions the auditor may assess, by consulting the documents of the public authority, whether consideration has been given to all cost elements, especially those that become effective only in the long term and those that are risk-related, and this assessment is often difficult for the auditor to carry out. Again, it is the public authority that has to provide sufficient justification and evidence, and if it fails to do so, in the audit report the auditor often highlights this failure as a substantial shortcoming. In terms of compliance, the procurement regime is applicable to PPPs, offering special regulations for comprehensive and complicated issues, such as the competitive dialogue or innovation partnerships.

In some cases a PPP may be classified as a concession, and therefore compliance is assessed against the particular law or regulations applying in a Member State to the award of concessions.

[3] Directive 2014/24/EU on public procurement and repealing Directive 2004/18/EC, 26 February 2014.

[4] Directive 2014/23/EU on the award of concession contracts, 26 February 2014.

Further information

Public Procurement Briefs

http://www.sigmaweb.org/publications/key-public-procurement-publications.htm

SIGMA (2016), *Detecting and Correcting Common Errors in Public Procurement,* Brief 29, OECD Publishing, Paris

SIGMA (2016), *Monitoring of Public Procurement*, Brief 27, OECD Publishing, Paris

SIGMA (2016), *Performance Measurement*, Brief 21, OECD Publishing, Paris

SIGMA (2016), *Public Procurement in the EU: Legislative Framework, Basic Principles and Institutions,* Brief 1, OECD Publishing, Paris

SIGMA (2016), *Public Procurement Procedures*, Brief 10, OECD Publishing, Paris

SIGMA (2016), *Selecting Economic Operators*, Brief 7, OECD Publishing, Paris

SIGMA (2016), *Setting the Award Criteria*, Brief 8, OECD Publishing, Paris

SIGMA (2016), *Tender Evaluation and Contract Award*, Brief 9*,* OECD Publishing, Paris

Other sources

European Court of Auditors, *Quantification of Public Procurement Errors,* http://www.eca.europa.eu/Lists/ECADocuments/Guideline_procurement/Quantification_of_public_procurement_errors.pdf