Procurement Performance Model
The Procurement Performance Model develops key questions as reference pointers for auditors evaluating the performance of the procurement function in public sector bodies.
## PROCUREMENT PERFORMANCE MODEL

### Meta level – assessment of the governments overall procurement strategy

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Do government policies promote and/or safeguard fair competition?</td>
</tr>
<tr>
<td>2</td>
<td>Does government have an overall procurement strategy and/or policy?</td>
</tr>
<tr>
<td>3</td>
<td>Are procurement policies and practices in line with (international) good practice</td>
</tr>
<tr>
<td></td>
<td>standards?</td>
</tr>
<tr>
<td>4</td>
<td>Is the performance of the procurement function/unit benchmarked with other procure-</td>
</tr>
<tr>
<td></td>
<td>ment functions/units in the different stages of the procurement process?</td>
</tr>
<tr>
<td>5</td>
<td>Are obtained prices/qualities competitive to prices/qualities obtained by other procure-</td>
</tr>
<tr>
<td></td>
<td>ment functions/units, comparing obtained or improved value for money?</td>
</tr>
</tbody>
</table>

### Macro level – assessment of the department’s procurement function/unit:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>Are outsourcing and Public Private Partnerships considered as alternatives to in-house</td>
</tr>
<tr>
<td></td>
<td>work?</td>
</tr>
<tr>
<td>7</td>
<td>Does the department have a procurement strategy and is it implemented?</td>
</tr>
<tr>
<td>8</td>
<td>Is the department’s procurement function/unit well organized?</td>
</tr>
<tr>
<td>9</td>
<td>Is the procurement process well organized?</td>
</tr>
<tr>
<td>10</td>
<td>Do the employees have the necessary skills and experience to carry out procurements</td>
</tr>
<tr>
<td></td>
<td>efficiently?</td>
</tr>
<tr>
<td>11</td>
<td>Are there appropriate controls in place to ensure that procurement complies with the</td>
</tr>
<tr>
<td></td>
<td>relevant legislation?</td>
</tr>
<tr>
<td>12</td>
<td>Are there mechanisms in place to evaluate the performance of the department’s</td>
</tr>
<tr>
<td></td>
<td>suppliers?</td>
</tr>
<tr>
<td>13</td>
<td>Are risks managed to provide reasonable assurance regarding department procurement-</td>
</tr>
<tr>
<td></td>
<td>objectives?</td>
</tr>
<tr>
<td>14</td>
<td>Are there regular reviews and analysis of the performance of the procurement function/</td>
</tr>
<tr>
<td></td>
<td>unit?</td>
</tr>
</tbody>
</table>

### Micro level – assessment of a single procurement project

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
<td>Does the procurement project have a clear goal and does the goal meet the specified</td>
</tr>
<tr>
<td></td>
<td>needs of the users?</td>
</tr>
<tr>
<td>16</td>
<td>Is the procurement project efficiently managed?</td>
</tr>
<tr>
<td>17</td>
<td>Are there appropriate controls in place to ensure that the procurement project complies</td>
</tr>
<tr>
<td></td>
<td>with relevant legislation?</td>
</tr>
</tbody>
</table>
META LEVEL - ASSESSMENT OF THE GOVERNMENTS OVERALL PROCUREMENT STRATEGY

1. Do government policies promote and/or safeguard fair competition?

Why important?

Public procurement can only be successful in a competitive business environment. There are business sectors in which sound competition has to be promoted or needs government attention. Typical government policies within this context may include law and regulations to promote free trade as well as anti corruption policies.

Questions

• Is free and fair (international) competition promoted by government policies and legislation, in line with EU, trade organisations and other policies?
• Are regulations on taxes, fees, duties, excises, tariffs etc. not impeding (international) competition?
• Do government agencies oversee that rules of competition are adhered to?
• Does government impose sanctions on companies unduly limiting competition?
• Are regulations and protective measures in place to avoid corruption?
• Is government transparent about winning bids and prices?

Guidance

• Office of Fair Trading (OFT) – UK: Guidelines to competition assessment; February 2002 (http://www.oft.gov.uk/Business/regulations/default.htm)
• Council of Europe: Resolution (97)24: On the twenty guiding principles for the fight against corruption (http://www.coe.int/T/E/Legal_affairs/Legal_cooperation/Combating_economiccrime)
• Transparency International (http://www.transparency.org)
### META LEVEL - ASSESSMENT OF THE GOVERNMENTS OVERALL PROCUREMENT STRATEGY

#### 2. Does government have an overall procurement strategy and/or policy?

#### Why important?

Considering the (financial) importance of procurements for government, it may be wise to develop an overall government strategy and/or policy on public procurement. This would facilitate a more unified approach by various government institutions and public entities. This government policy could include performance targets for the various procuring units and ethical guidelines related to public procurements (for example on child labour, the environment etc.).

#### Questions

- Does government have an overall strategy and/or policy on public procurement, providing guidance for procuring entities?
- Does the government policy include:
  - Performance targets on value for money obtained and cost savings?
  - Ethical guidelines for public procurement?
  - Provisions for obtaining overall management information on public procurement?

#### Guidance

- Government-wide review of procurement; Parliamentary Secretary’s Task Force; Canada 2005 ([http://www.pwgsc.gc.ca/prtf/text/presentations/21-23oct04-e.html](http://www.pwgsc.gc.ca/prtf/text/presentations/21-23oct04-e.html))
META LEVEL - ASSESSMENT OF THE GOVERNMENTS OVERALL PROCUREMENT STRATEGY

3. Are procurement policies and practises in line with (international) good practise standards?

Why important?

Multinational and Supranational organisations (for example EU, UN, World Bank etc.) have established standards and good practice guidelines for public procurement. These standards are designed to promote effective procurement, value for money, fair competition, harmonisation and transparency. It is therefore important that government is in compliance with international standards and adopts good practice guidelines.

Questions

- Is government aware and informed about international procurement standards and good practice?
- Are procurement policies, procedures and organisation evaluated against these standards?
- Does government learn from benchmarking its own practices with international standards?

Guidance

- Council of Europe: Resolution (97)24: On the twenty guiding principles for the fight against corruption (http://www.coe.int/T/E/Legal_affairs/Legal_cooperation/Combating_economic_crime)
META LEVEL - ASSESSMENT OF THE GOVERNMENTS OVERALL PROCUREMENT STRATEGY

4. Is the performance of the procurement function/unit benchmarked with other procurement functions/units in the different stages of the procurement process?

Why important?

Departmental agencies and non-departmental public bodies are responsible for determining the goods and services they need and for the way they acquire them. The procurement function/unit covers every aspect of the process of determining the need of goods and services (including works), and buying, delivering and storing them. Benchmarking with other procurement functions/units may highlight options for further improvements.

Questions

• Is the procurement function/unit compared with other procurement functions/units and what are the results of a comparative analyses including the various stages in competitive procurement, for example:
  - Assessing the need for the goods and services;
  - Specification of requirement;
  - Agreeing list of potential suppliers;
  - Invitation to tender;
  - Evaluation of bids;
  - Selection of supplier;
  - Agreeing form of contract;
  - Formal awarding of contract;
  - Evaluation of contract performance?

Guidance

• Getting value for money from procurement / How auditors can help? – National Audit Office / Office of Government Commerce (England)
META LEVEL - ASSESSMENT OF THE GOVERNMENT'S OVERALL PROCUREMENT STRATEGY

5. Are obtained prices/qualities competitive to prices/qualities obtained by other procurement functions/units, comparing obtained or improved value for money?

Why important?

Procurements should be based on value for money (defined as the optimum combination of whole life costs and fulfilment of customer's requirements) rather than initial purchase price. Benchmarking with other procurement functions/units may highlight options for further improvements.

Questions

- How do procurement functions/units compare regarding:
  - Value for money obtained, comparing the quality of service and costs.
  - Improving value for money by for example: (a) reducing the cost of purchasing and the time it takes; (b) negotiation; (c) improving project-, contract-, asset- and/or risk management.

- How do the procurement functions/units manage the procurement risks (for example: the risk if the supplier does not deliver on time, to budget and of appropriate quality; the risk of indiscretion, fraud and waste)?

- Which forms of contract strategies are generally used by the procurement functions/units and is the choice to use this specific contract strategy inspired by the need to deliver value for money (most likely compared to other strategies)?

- Do the procurement functions/units work in compliance with proper project management procedures; so that projects are delivered on time, within cost limits, meeting quality standards and with minimum disruption of services?

Guidance

- Getting value for money from procurement / How auditors can help – National Audit Office / Office of Government Commerce (England)
Why important?

The use of competition and Public Private Partnership may ensure that the public way of handling tasks are organized appropriately and efficiently, including that there is a division of labour between the public and private sector. Therefore, it is important to consider in details exactly what is produced in-house and what advantageously may be produced externally.

Questions

- Are decisions to outsource and being part of public private partnerships closely linked to the delivery of department’s core services and functions?
- Are advantages and disadvantages of in-house production, outsourcing and Public Private Partnerships considered?
- Is it tested periodically, whether the public’s way of handling tasks is competitive in relation to price and quality?
- Is it on a regular basis examined whether it is possible to enter into public private partnerships with private suppliers?
- Are services/tasks combined in such a way that the market is used where relevant?
- Is it assessed whether well-functioning markets exist for the departments’ services/tasks?
- Is it considered whether services/tasks are of a sufficient volume to make it attractive to outsource these services/tasks?
- Does the department focus on procedure costs in connection with tendering or entering into Public Private Partnerships?

Guidance

- [http://www.ppp.gov.ie/splash.php (Ireland)]
- [http://ncppp.org/ (USA)]
- [http://www.centipedia.com/articles/Outsource (England)]
Why important?

A strategic approach to procurement is important because it can assist a department in meeting its policy objectives and to obtain value for money in procurement. A procurement strategy can among other things help:

- Build a common idea of what is more important when procurement decisions are made. (for example the relationship between price, quality and service)
- Optimize procurement in the organization as a whole, by using the collective buying power and reducing internal administrative cost
- Assuring the right competences among procurement staff and the right tools to support an efficient administration, for example e-procurement
- Support the achievement of departmental policy and business objective by making a link to the procurement goals

Questions

- Is the relationship between in-house and external work considered in the strategy?
- Does the strategy ensure that needs are met, but not exceeded?
- Does the strategy ensure that the concepts of standardisation and coordination of procurement are used to take advantage of the department’s collective buying power?
- Does the strategy discus the best manner of purchase, considering the types of goods and services needed?
- Does the strategy ensure that the best supplier is chosen considering: price, quality, service, dependable operation, internal operation costs, life time operation costs and codes of ethic?
- Does the strategy include a policy for identifying and training suitable procurement staff?
Procurement performance model

- Does the strategy ensure that appropriate controls are in place to:
  - Ensure propriety and regularity in delivery?
  - Address risk of fraud and corruption?
  - Monitor behaviour of procurement staff?
- Does the strategy contain incentives to evaluate the performance of the procurement function/unit?
- Is the strategy implemented across the entire organization?

Guidance

- Improving Procurement, National Audit Office (England) 2004
- Modernizing Procurement, National Audit Office (England) 1999
- Contract Management – Agencies Can Achieve Significant Savings on Purchase Card Buys, United States Government Accountability Office (USA) 2004
- Getting value for money from procurement/How auditors can help – National Audit Office / Office of Government Commerce (England)
- Procurement Excellence – a guide to using the EFQM model in procurement, Office of Government Commerce (England) 1999
MACRO LEVEL - ASSESSMENT OF THE DEPARTMENT’S PROCUREMENT FUNCTION/UNIT

8. Is the department’s procurement function/unit well organized?

Why important?

Having procurement organized effectively is a very central area of effort, as the internal way of organizing procurement may be a mean for a department to improve effectiveness of procurement. By this mean a department may reduce its costs of handling procurement and invoicing significantly.

Questions

• Is there an overall mission for the procurement function/unit and is it determined which tasks the procurement function/unit should carry out?
• Has guidelines been set up for how the procurement function/unit should carry out its procurements?
• Has it been determined which areas of procurement the function/unit should cover?
• Has it been determined which shared services the procurement function/unit should be part of?
• Has it been determined how large a portion of the procurement portfolio that should be managed by the procurement function/unit and how large a portion that should be managed locally?
• Is the procurement function/unit organised the most appropriate way taking into consideration the actual tasks which the department has to carry out?
• Is the performance of the procurement function/unit regularly evaluated?

Guidance

• Modernizing Procurement, National Audit Office (England) 1999
• Improving Procurement, National Audit Office (England) 2004
Why important?

Having the procurement process organized effectively is an important area of effort, as the procurement process may be a mean for a department to reduce transaction costs associated with procurement. The different steps in the procurement process are set out in figure 1.

By having the procurement process organized effectively a department may reduce its costs of placing orders, order confirmation, taking delivery of goods, invoice processing, bookkeeping and settlements.

Questions

- Has the department identified and described the different elements in the procurement process?
- Has guidelines been set up for how the procurement process should be conducted?
- Is the procurement process organised the most appropriate way taking into consideration the amount of procurement?
- Is the procurement process fully digitalized?
- Is electronic procurement applied to reduce transaction costs?
- Does the procurement process compile basic procurement information such as how much is bought and spend with individual suppliers?
- Is the efficiency of the procurement process regularly evaluated?
Guidance

- Improving Procurement, National Audit Office (England) 2004
- Getting value for money from procurement/How auditors can help – National Audit Office/Office of Government Commerce (England)
- Modernizing Procurement, National Audit Office (England) 1999
- Purchasing Professional Services, National Audit Office (England) 2001
Procurement performance model

MACRO LEVEL - ASSESSMENT OF THE DEPARTMENT’S PROCUREMENT FUNCTION/UNIT

10. Do the employees have the necessary skills and experience to carry out procurements efficiently?

Why important?

Procurement requires a mix of skills ranging from the ability to negotiate prices, interpreting market intelligence and an ability to negotiate terms and conditions, to competencies in electronic procurement and contract management. It is therefore important that the procurement function/unit has professional skills and experience to carry out the procurements efficiently.

Questions

• Does procurement staff have recognised professional procurement qualifications or sufficient training?
• Does procurement staff have skills to procure complex or special items (i.e. IT)?
• Does the procurement function/unit understand customer needs, supply markets and suppliers?
• Does the procurement function/unit have the ability to negotiate with customers and suppliers?
• Does the procurement function/unit have the ability to apply public procurement principles and to prepare tender and contract documents?
• Does the procurement function/unit have the ability to apply electronic procurement?
• Does the procurement function/unit have the ability to secure best performance from contractors?

Guidance

• Improving Procurement, National Audit Office (England) 2004
• Improving IT procurement, National Audit Office (England) 2004
MACRO LEVEL - ASSESSMENT OF THE DEPARTMENT'S PROCUREMENT FUNCTION/UNIT

11. Are there appropriate controls in place to ensure that procurement complies with the relevant legislation?

Why important?

It is important that appropriate controls are in place to ensure that procurement complies with relevant legislation and other rules. Failure to comply has the effect that optimum procurement is not achieved and that the department runs the risk of legal proceedings.

Questions

- Are there internal control systems in place to secure that laws and regulations are observed?
- Are the internal control systems operational?
- Do the internal control systems function appropriate?
- Has management taken the necessary steps to ensure that relevant control systems are always up to date?

Guidance

- [http://www.coso.org/](http://www.coso.org/)
- Procurement, a statement of good practice, National Audit Office (New Zealand) 2001
Procurement performance model

MACRO LEVEL - ASSESSMENT OF THE DEPARTMENT’S PROCUREMENT FUNCTION/UNIT

12. Are there mechanisms in place to evaluate the performance of the department’s suppliers?

Why important?

The performance of a department’s suppliers is vital to an efficient procurement system and the attainment of department policy objectives. It is therefore important that there are mechanisms for evaluating the performance of suppliers. Failure to evaluate the performance of suppliers includes a risk of not identifying problems at an early stage and of failing to follow up on a service level which is unsatisfactory.

Questions

• Are there mechanisms for evaluating the department’s suppliers’ performance in relation to prices, quality, delivery and innovation?
• Do contracts contain regular reviews, targets and quality standards in order to assess suppliers’ performance?
• Is there a forum where the department’s suppliers’ performance is regularly discussed with the suppliers?

Guidance

• Government-wide review of procurement, Parliamentary Secretary’s Task Force (Canada) 2005
• Improving Procurement, National Audit Office (England) 2004
• Getting value for money from procurement/How auditors can help – National Audit Office/Office of Government Commerce (England)
MACRO LEVEL - ASSESSMENT OF THE DEPARTMENT’S PROCUREMENT FUNCTION/UNIT

13. Are risks managed to provide reasonable assurance regarding department procurement-objectives?

**Why important?**
The systematic application of management policies, procedures, and practices to the tasks of analyzing, evaluating and controlling risk in the procurement area is important to provide reasonable assurance regarding entity procurement objectives. Failure to apply risk management in the procurement area may result in prices that are not competitive, reduced standards of received goods and services and dissatisfied stakeholders.

**Questions**

- Are information gathered to produce knowledge about procured goods and services, prices paid and supplier performance?

- Are risks in the internal environment identified, for example:
  - Inadequate organisation of the procurement function/unit?
  - Dysfunctional culture?
  - Inferior competencies among procurement staff?
  - Ineffective internal communication in the procurement function/unit?

- Are risks in the external environment identified, for example:
  - Budgetary constraints?
  - Competition on procurement staff?
  - Threats to supplier relations?
  - Stakeholder-dissatisfaction?

- Are required quality and service standards set?

- Are behaviour modification applied to change procurement of goods and services if procurement is not functioning properly?

- Is there an effective risk management system continuously monitoring procurement risk?

**Guidance**

- Enterprise Risk Management – Integrated framework, COSO, 2004
MACRO LEVEL - ASSESSMENT OF THE DEPARTMENT’S PROCUREMENT FUNCTION/UNIT

14. Are there regular reviews and analysis of the performance of the procurement function/unit?

Why important?
Regular review of the performance of the procurement function/unit is an important area of effort as it enables the department to identify opportunities to increase value for money and to identify malpractice and procurement fraud. Failure to regularly review the performance will result in increased risk if the procurement function/unit is malfunctioning.

Questions
- Does the department have a system for capturing performance data of the procurement function/unit, and does the information include information on:
  - What is bought?
  - The prices paid?
  - Who are the key suppliers?
  - Ways of achieving goods and services?
  - Process cost of the procurement function?
- Does the department evaluate and benchmark the performance of the procurement function/unit against other comparable procurement functions/units?
- Are there systems for recording and monitoring in order to discover malpractice and fraud in the procurement function/unit?

Guidance
- Getting value for money from procurement/How auditors can help – National Audit Office / Office of Government Commerce (England)
- Government-wide review of procurement, Parliamentary Secretary’s Task Force (Canada) 2005
- Improving Procurement, National Audit Office (England) 2004
MICRO LEVEL - ASSESSMENT OF A SINGLE PROCUREMENT PROJECT;

15. Does the procurement project have a clear goal and does the goal meet the specified needs of the users?

Why important?

Having a clear goal may improve value for money and may ensure a link between the purchase on one hand and the achievement of departmental policy and business objectives on the other hand. Carefully prepared procurement goals can help achieve:

- That users needs are met, but not exceeded.
- The best manner of purchase is chosen, considering the type of goods or service needed.
- The procurement project can be evaluated.

Questions

- Is there a need for the procurement project at all?
- Are the user’s needs clearly and invariably defined and has the expected outcome or mission been clearly identified and communicated in measurable terms?
- Has alternatives been considered for the specified procurement project?
- Has an upper limit of cost been fixed?
- Has the expected benefits from realisation of the procurement project been calculated?

Guidance

- Contract management - Comments on proposed services acquisition reform act, United States Government Accountability Office, 2003
- Federal acquisition – Progress in implementing the services acquisition reform act of 2003, United States Government Accountability Office, 2005
- Improving procurement, National Audit Office (England), 2004
- Improving procurement, part 2, National Audit Office (England), 2004
- Modernising construction, National Audit Office (England), 2001
- Modernising procurement, National Audit Office (England), 1999
- Procurement - A Statement of good practice, Office of the Controller and Auditor-General (New Zealand), 2001
- Purchasing professional services, National Audit Office (England), 2001
MICRO LEVEL - ASSESSMENT OF A SINGLE PROCUREMENT PROJECT:

16. Is the procurement project efficiently managed?

Why important?
The different steps of the supply process have to be executed with the sufficient care. The following process cycle intends to show the different stages to be considered. 3 main categories (plan, implement and manage) can be defined within the process cycle.

**Process cycle**

- Determining the need for the procurement
- Preparing the procurement plan
- Specification of requirement
- Choosing the procurement method
- Tender?
  - Yes
    - Establishing and publishing the tender
    - Evaluating tenders received
    - Post-tender negotiations (if applicable)
    - Agreeing and approving the preferred tender
    - Awarding the contract
  - No

Selection of supplier

- Managing the contract
- Completing or renewing the contract
- Evaluating contract performance
Questions

• Are the right skills, experiences and competencies present in the acquisition workgroup and are the necessary outside specialists involved in part of the process?
• Does the procurement unit have sound commercial awareness and knowledge of suppliers and the market?
• Do procurement staff, supplier and end user communicate properly?
• Is confidentiality guaranteed during the whole process?

Process cycle:

Plan:

• Is it calculated whether aggregated procurement can be more cost-efficient?
• Is an appropriated degree of standardization of goods and services respected?
• Is the foreseen budget compared with similar projects or procurements yet realised (historical standards)?
• Is a cost/benefit analysis, a cost/effectiveness or a financial analysis considering life-cycle costs performed and is the funding of the procurement guaranteed?
• Is a risk evaluation performed?
• Is the appropriate procurement approach being chosen (considering for example the possibility of contracting out work or procuring low value items through a specific low cost procuring system)?
• Are incentives to deliver on time and in quantity properly specified?

Implement:

• Are there written rules on requirements for the specific quote and tender used in the transaction and are they applied?
• Are there complementary rules to be used and are they applied? (e.g. emergency)
• Is the opportunity properly published?
• Is there time waste during tendering?
• Are information technology resources (e-procurement) used to reduce costs?
• Is the tender clearly and properly specified, including evaluation criteria and knowing about the market and therefore not over-prescriptive and receptive to innovation?
• Are prequalification criteria of suppliers (size of company, track record and experience of the company with government bodies, capacity for suppliers to take on risk from the contracting body, price, environmental criteria) properly defined and applied?
Procurement performance model

- Are tenders who do not comply with the requirements specified in the request for tenders rejected?
- Is evaluation of tenders objective and transparent and based solely on the published criteria?
- Is the contract awarded to the tender who best meets the relevant criteria?

Manage:
- Is the chosen supplier part of the department’s database? Is it even a key supplier?
- Does the contract meet criteria of completeness and consistency?
- Are unsuccessful companies informed why their tender failed?
- Does the contract include performance-based clauses?
- In case of time and material and labour hour contracts, do the surveillance give an adequate and reasonable assurance that the contractor is using efficient methods and effective cost controls?
- Are review meetings organised during contract execution and do they meet demand?
- Are contract changes after awarding properly justified and executed?
- Are internal control mechanisms performed before payments?
- Are the established budget and timetable (milestones) respected?
- Has late payment interests to be rewarded and could they have been avoided?
- Are there any complaints of the suppliers and/or end-users?

Guidance
- Contract management – Comments on proposed services acquisition reform act, United States Government Accountability Office, 2003
- Federal acquisition – Progress in implementing the services acquisition reform act of 2003, United States Government Accountability Office, 2005
- Improving procurement, National Audit Office (England), 2004
- Improving procurement, part 2, National Audit Office (England), 2004
- Modernising construction, National Audit Office (England), 2001
- Modernising procurement, National Audit Office (England), 1999
- Procurement - A Statement of good practice, Office of the Controller and Auditor-General (New Zealand), 2001
- Purchasing professional services, National Audit Office (England), 2001
Public Procurement Audit

MICRO LEVEL - ASSESSMENT OF A SINGLE PROCUREMENT PROJECT:

17. Are there appropriate controls in place to ensure that the procurement project complies with relevant legislation?

Why important?

Public procurement legislation contains rules concerning the process of acquiring goods, works and services by public sector entities. The primary purpose of such legislation is often to encourage economy and efficiency in the use of public funds - to give value for money. The essence of public procurement legislation is to define and implement the procedures that are most likely to produce an economic and efficient result, while respecting the public nature of the process, free competition and the duty of fairness to the suppliers.

Questions

- Is there a legal authority for the procurement project?
- Are existing suppliers that have a special right to be consulted being contacted?
- Does the procurement project comply with European Communities’ regulations and rules?
- Do appropriate controls ensure that procurement decisions are not biased by conflicts of interest or corruption?

Guidance

- Contract management - Comments on proposed services acquisition reform act, United States Government Accountability Office, 2003
- Federal acquisition – Progress in implementing the services acquisition reform act of 2003, United States Government Accountability Office, 2005
- Improving procurement, National Audit Office (England), 2004
- Improving procurement, part 2, National Audit Office (England), 2004
- Modernising construction, National Audit Office (England), 2001
- Modernising procurement, National Audit Office (England), 1999
- Procurement - A Statement of good practice, Office of the Controller and Auditor-General (New Zealand), 2001
- Purchasing professional services, National Audit Office (England), 2001