



PUBLIC PROCUREMENT AUDIT SEMINAR

Athens, 31 May - 1 June 2018

BACKGROUND OF THE SEMINAR

The Public Procurement Audit Seminar 2018 is organised and hosted by the Hellenic Court of Audit, as an activity related to the update of the Public Procurement Audit documents prepared by the Contact Committee of the Supreme Audit Institutions of the European Union.

The Contact Committee set up, in 2004, a Public Procurement Working Group, under the initiative of the SAI of Ireland. This group produced four documents meant to help auditors in the public procurement related audits, which were further updated and developed by a subsequent working group co-chaired by the SAIs of Belgium and Slovenia:

- **A Guideline for Auditors**, based on the European Union (EU) Public Sector Procurement Directive 2004/18/EC, including summaries of the most important judgements of the Court of Justice of the European Union (CJEU)
- **A Procurement Performance Model**, including key questions developed as reference pointers for auditors evaluating the performance of the procurement function in public sector bodies
- **A Checklist for Financial and Compliance Audit of Public Procurement**, to use when auditing public procurement processes.
- **Summaries of audit reports published by EU Supreme Audit Institutions (SAIs)**

The work was disseminated in 2010 by publishing the documents in a booklet and through the web (<http://www.tcontas.pt/pt/publicacoes/outras/PublicProcurementAudit.pdf>) and by a seminar, held in Lisbon for all European SAIs, about the audit of public procurement (http://www.tcontas.pt/eventos/public_procurement/default.aspx#).

In October 2016, under the initiative of the SAI of Portugal, the Contact Committee promoted a new update of the mentioned documents. In fact, in order to stay relevant, the public procurement audit documents had to be adapted to the 2014 new EU Directives regarding public procurement.

Under the leadership of the Court of Auditors of Portugal, the update was conducted by a team of representatives of the following SAIs: Belgium, Croatia, Czech Republic, European Court of Auditors, Finland, Greece, Ireland, Latvia, Lithuania, Poland, Romania and Slovak Republic.

The review consisted mainly in:

- Describing the new content of European Directives on public procurement
- Updating the references to CJEU case law
- Including references to the most common public procurement infringements
- Redrafting the audit questions related to the directives (including new procurement procedures and new areas dealt with, such as modifications to contracts and concessions)
- Updating the notes to the several questions of the checklists, and
- Updating the summaries of SAIs audit reports to current date

OBJECTIVES OF THE SEMINAR

The main objective of the 2018 Public Procurement Audit Seminar is to make SAIs and their auditors aware of the updated documents and to promote the effective use of these documents in SAIs audits.

The representatives of the participating SAIs will also have an opportunity to discuss the main changes introduced by the 2014 EU Public Procurement Directives and to share updated audit results in the area of public procurement audit.

Next to that, the participants are also expected to provide the final evaluation and input to the review work.

WHO SHOULD ATTEND

Since the main objective of the seminar is to support SAIs and their auditors to better conduct public procurement related audits in an EU environment, it is desirable that at least one member of the audit staff related to public procurement audit is included in the delegation of each participating SAI.

During the seminar these representatives will have the opportunity to be acquainted with the tools, to be briefed on the most recent developments of the European public procurement legislation and case law and to discuss public procurement audit issues and exchange experiences with auditors from other EU SAIs.

When they return to their SAIs, these representatives are expected to use this knowledge and experience in their audits and to share it with their colleagues.

PROGRAMME OF THE SEMINAR

31 MAY 2018

OPENING OF THE SEMINAR	
09h30-10h00	Androniki Theotokatou, President of the Hellenic Court of Audit Vitor Caldeira, President of Tribunal de Contas, Portugal Dimitrios Avlonitis, General Secretary of Commerce, Government of the Hellenic Republic
SESSION 1: THE 2014 EU DIRECTIVES ON PUBLIC PROCUREMENT	
10h00-11h00	Challenges for a Member State on transposing and implementing EU Directives on Public Procurement , Christos Detsaridis, Assistant Professor at the Law School of the University of Thrace The main changes introduced by the 2014 EU Directives on Public Procurement and the Guideline for Auditors , Helena Abreu Lopes, Judge-Counsellor of Tribunal de Contas, Portugal
11h00-11h20	COFFEE BREAK
SESSION 2: INSIGHTS INTO PUBLIC PROCUREMENT	
11h20-13h00	The case-law of the Court of Justice of the European Union (CJEU) concerning in particular: contracts not covered by the directives, contracts between public entities and contract modifications , Ioannis Sarmas, Vice President of the Hellenic Court of Audit Role of the Hellenic Single Public Procurement Authority , Georgios Katapodis, President Concessions and Public Private Partnerships , Ioannis Kitsos, member of the Hellenic Independent Public Procurement Authority on remedies' review
13h00-14h00	LUNCH
SESSION 3- PUBLIC PROCUREMENT AUDIT	
14h00-15h20	Contact Committee Working Group on preventing and combating irregularities and fraud: public procurement related activities and results , Giovanni Coppola, President of Chamber, Corte dei Conti, Italy Guideline for the audit of corruption prevention in public procurement , Blanka Bolerazka, Head of Unit, Supreme Audit Office, Czech Republic Checklists for financial and compliance audit of public procurement , Cristina Breden, Director, Curtea de Conturi, Romania
15h20-16h15	Discussion in small groups , moderated by the representatives of Tribunal de Contas, Portugal

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SESSION 3: PUBLIC PROCUREMENT AUDIT (cont)	
09h30-11h20	Public procurement audit in SAIs <ul style="list-style-type: none"> • Phil Wynn Owen, Member of the European Court of Auditors • Georgia Maragou, Vice President of the Hellenic Court of Audit • Stalo Aristidou, Deputy Director of Technical Audit, Audit Office of the Republic of Cyprus • Anita Materljan, Head of Department for auditing EU funds, State Audit Office of Croatia • Duško Pejović, President and Auditor General, State Audit Institution of Serbia • Matti Vedenkannas, Principal Legislative Adviser, National Audit Office of Finland
11h20-11h40	COFFEE BREAK
11h40-13h00	The Procurement Performance Model , Ciarán Wright, Senior Auditor, Office of the Comptroller & Auditor General, Ireland Measuring performance in public procurement and some selected tools to ensure value for money , Erika Bozzay, Senior Adviser, OECD/SIGMA
13h00-14h00	LUNCH
14h00-15h15	Discussion in small groups , moderated by Lukasz Jarocki, representative of NIK, Poland EUROSAI database of audit reports , Blanka Bolerazka, Head of Unit, Supreme Audit Office, Czech Republic INTOSAI Working Group on Public Procurement Audit: guidance at the global level , Natalya Bocharova, Accounts Chamber of the Russian Federation, Executive Secretary of the INTOSAI Working Group on Public Procurement Audit
CLOSING OF THE SEMINAR	
15h15-15h30	Androniki Theotokatou, President of the Hellenic Court of Audit Vitor Caldeira, President of Tribunal de Contas, Portugal

PRESENTATIONS

31 MAY 2018
Christos Detsaridis - Challenges for a Member State on transposing and implementing EU Directives on Public Procurement
Helena Abreu Lopes - The main changes introduced by the 2014 EU Directives on Public Procurement and the Guideline for Auditors
Ioannis Sarmas - The case-law of the Court of Justice of the European Union (CJEU) concerning in particular: contracts not covered by the directives, contracts between public entities and contract modifications
Georgios Katapodis - Role of the Hellenic Single Public Procurement Authority
Ioannis Kitsos - Concessions and Public Private Partnerships
Giovanni Coppola - Contact Committee Working Group on preventing and combating irregularities and fraud: public procurement related activities and results
Blanka Bolerazka - Guideline for the audit of corruption prevention in public procurement
Cristina Breden - Checklists for financial and compliance audit of public procurement
1 JUNE 2018
Phil Wynn Owen - Public procurement audit in SAIs
Georgia Maragou - Public procurement audit in SAIs
Stalo Aristidou - Public procurement audit in SAIs
Anita Materljan - Public procurement audit in SAIs
Duško Pejović - Public procurement audit in SAIs
Matti Vedenkannas - Public procurement audit in SAIs
Ciarán Wright - The Procurement Performance Model
Erika Bozzay - Measuring performance in public procurement and some selected tools to ensure value for money
Blanka Bolerazka - EUROSAI database of audit reports
Natalya Bocharova - INTOSAI Working Group on Public Procurement Audit: guidance at the global level

UPDATED DOCUMENTS

Guideline for Auditors
 Guideline for Auditors (Appendices)
 Checklists for Financial and Compliance Audit of Public Procurement
 List of Supreme Audit Institutions' Public Procurement Audit Reports
 The Procurement Performance Model

PARTICIPANTS

Download here the list of participants

PHOTOS



LIVE STREAMING

Public Procurement Audit Seminar Day 1 (31 May)

Public Procurement Audit Seminar Day 2 (1 June)