

Conclusions drawn by FIPP as basis for the approval of

GUID 5280 GUIDANCE FOR AUDITS OF PUBLIC PROCUREMENT (endorsement version)

Background

The project aimed to provide guidance to the auditor on how to conduct performance and/or compliance audits on the specific subject matter of public procurement. Taking into account the complex nature of the audit engagements and internationally recognized principles of Public Procurement, it also aimed at increasing the contribution of the SAIs, through developing common methodological approaches in conducting audits of public procurement, in enhancing accountability and transparency of public governance across the globe.

The project was included in the Strategic Development Plan 2017 – 2019 as SDP 2.11.

The objective of the project was:

Development of the Guidance in compliance with the INTOSAI fundamental principles and pronouncements and in accordance with the drafting conventions therein.

The specific project objectives was monitoring of international initiatives in the field of audit of public procurement and accounting for current international experience in organizing and performing, methodical and informational support for audit of public procurement;

The project resulted in a new pronouncement as INTOSAI Guidance and named as GUID 5280 Guidance for Audits of Public Procurement.

FIPP Milestones

FIPP approved the:

- project proposal in 23 March 2018.
- draft for exposure in INTOSAI in February 2022.
- endorsement version in September 2022.

FIPP conclusion

The pronouncement is included in the category of INTOSAI Guidance. The endorsement version was submitted by the KSC for approval by FIPP in September 2022. FIPP concludes that the comments provided in the exposure process are appropriately reflected in the endorsement version of the document. The document is approved by FIPP and can be forwarded to the INTOSAI Governing Board for endorsement.