

Audit of EU Funds Executive Agency

Code of the Audit Engagement	
Annex	

CHECKLIST

**for ex-post control of public procurement contracts awarded following an open procedure under the Public Procurement Act
UPDATED TO STATE GAZETTE, ISSUE 15/2013**

Objective: To establish whether the procurement has been awarded legally and regularly.

1	Subject of the check (incl. object (supply, service of works), subject, contract (number, date, contractor, contracted amount, VAT excluded)	Check of an open procedure under PPA for /supply, service, works/ with subject „.....”, contract № from /date/ contractor amount BGN, excluded VAT
2	Project:	
3	Contracting Authority:	
4	Number of the procurement in PPR:	nnnnn-yyyy-xxxx
5	Decision for opening of the procedure:	number, date and position of the person, who has issued the decision
6	Estimated value of procurement (VAT excluded):	
7	Act by which the procedure was closed:	framework agreement, contract for public procurement or decision for procedure termination (number, date)
8	Acts issued by Public Procurement Agency under Art. 20a of PPA:	number and date of PPA' act
9	Reports from other authorities (EC, ECA, OLAF, CA, PFIA, internal audit, etc.)	number, date and issuer of the report, related to the checked procurement procedure
10	Acts of CPC and SAC:	number, date and issuer (decisions/orders of CPC/SAC) regarding the checked procurement procedure
11	Internet address, where the Tender documentation (TD) was uploaded:	
12	Number of bids (incl. per each lot):	
13	Number of excluded bidders (incl. per each lot):	

INSTRUCTIONS:

In addition to the requirements of the Manual for auditing of EU funds, the following instructions have to be observed when completing this checklist:

I. INSTRUCTIONS TO THE AUDITOR, RESPONSIBLE FOR THE CHECK:

1. List of the documentation, which the auditor collects as minimum and attaches as electronic file in PAWS (or in paper in the audit dossier in cases when the audit engagement is not registered in PAWS):

- 1) Prior information notices (if any) (in Official Journal and in Public Procurement Agency separately);

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- 2) Public procurement notices (in Official Journal and in Public Procurement Agency separately);
- 3) Tender documentation, incl. additional clarifications provided by the Contracting Authority;
- 4) Acts of PPA for preliminary control (if any);
- 5) Decision for modification of the public notice and/or tender documentation (if any) (in Official Journal and in Public Procurement Agency separately);
- 6) Minutes of Evaluation Committee's meetings, incl. evaluation sheets etc. (if any);
- 7) Decision for selection of a contractor;
- 8) Public procurement contract/framework agreement and a contract related thereto;
- 9) Acts of the Commission on Protection of Competition (CPC) and the Supreme Administrative Court related (SAC) related to the procedure;
- 10) Reports from the checks of other authorities concerning the procedure;
- 11) Information sheet filled by the Contracting Authority for procedures with a similar subject carried out in the same calendar year (additional information according to question № 14 of the present CL)
- 12) other documents in addition to the above - if necessary, when the discrepancies identified are justified.

The name of the files of individual electronic documents should contain the following: 1) the type of document; 2) the subject / object of the procurement (abbreviation or maximum 2-3 words); 3) contracting authority and 4) year of procurement opening. For example, "obyavlenie_SMR_Kyustendil_2012", "protocol 1_SMR_Kustendil_2010". When uploading all collected in the course of the audit documents in PAWS, they can be archived in *. Zip file, then the name of the file should contain 1) the abbreviation "OP", 2) the subject / object of the contract (abbreviation or a maximum of 2-3 words), 3) contracting authority and 4) year of procurement opening. For example, "OP_SMR_Kyustendil_2012".

2. An answer "Yes/No/NA" is required to be answered in the respective column

3. Tables №1 – 4 are required to be filled in.

4. The column "Comments / References" is mandatory only if the answer to the question in previous column shows an **ESTABLISHED DEVIATION** as follows:

a) **the applicable legal rule** (abbreviated whenever possible) shall be quoted – it is the criterion / requirement upon which we assess the facts.

b) **the established relevant facts** - they do not conform to a) and therefore represent a deviation.

- The auditor exposes the facts in a complete, short, precise and clear way, taking into account the specific instructions to the relevant question for check;

- **WARNING!** There is a deviation only in case of discrepancy between the findings and the applicable criterion for assessment; to establish such deviation sufficient, relevant and reliable evidence shall be gathered and attached (see item 1. 12) above) and to which reference is made.

- **WARNING!** In case when the established facts in the course of the check under point III of these instruction constitute fraud indicators, they shall be documented in the column "Comment / Reference" section IV of this checklist.

c) In the event that in some next question the auditor finds out a **deviation, that was already established and described in previous question(s)**, the auditor complies to instructions, provided in point 4 a) and quote in brief the applicable legal rule, but does not describe 4 b) – i.e. the findings are not presented again and the auditor refers to the corresponding number of question above in CL, where they are already indicated.

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d) **Effect of deviation** - taking into account all relevant facts and circumstances of the checked procedures and the Guidelines¹, the auditor justifies whether the established deviation has a financial impact or not. In the case when the deviation has a financial impact, the auditor proposes corresponding amount of financial corrections in accordance to the Guidelines.

General approach

The auditor shall determine the relevant financial correction for the breach of the applicable rules, taking into account its seriousness and shall respect the principle of proportionality, as for the most serious breaches apply the highest financial correction specified in the Guidelines for the referred irregularity. In proposing the amount of financial correction, the auditor is required to analyze and document all the circumstances referred to the seriousness of the breach and its financial impact. Depending on the type of irregularity such circumstances may be subject, nature, quantity and volume of the procurement, level of competition when the contractor is selected, number of tenders received, number of qualified bidders, number of persons who purchased the tender documentation, presence of electronic access to tender documentation, etc.

Approach to procurements whose estimated value is below the thresholds of Directive 2004/18 / EC

In the event that the procurement has an estimated value which is below the thresholds of Directive 2004/18 / EC, the highest financial correction is 10 % for violations under p. 6 p. 8 to 12, p. 13 to 20 of the EC Guidelines. Additionally, the auditor considers whether there are facts and circumstances which may lead to a reduction of the financial correction. The reduction starts at 10%.

ATTENTION! The specific approach **is only applicable** to contracts whose estimated value is below the thresholds of the Directive, i.e. the auditor makes judgments based on the value of the procurement **at the time of its opening**. If, at the time of its announcement, the procurement was at value that exceeds the thresholds of the Directive, but then a contract was signed with a value below the thresholds, the specific approach **is not applicable**.

For contracts concluded as a result of the procedure for procurement in lots, the estimated contract value is the total value of all lots. Therefore, when assessing the applicability of the specific approach, it is necessary to analyze the estimated value of the entire order, not only the value of the contracts which fall into our audit sample.

Approach to breaches of formal character

For breaches of formal character, which bear no actual or potential financial impact a financial correction is not determined.

5. In the column "Comment / Reference " the auditor shall obligatory indicate a short, accurate, clear and unambiguous reference to relevant documents checked, on the basis of which the relevant answer is given to the check question and the relevant conclusion is based.

The reference is accurate, clear and unambiguous when it refers to a particular document, attached to the question and indicates the relevant pages and paragraphs / sections thereof, related to the auditor's conclusion. Reference made to the page of the attached document means the specific consecutive page of the scanned electrical attachment, as applied to the question, and does not means any other indication in the text of the document in paper.

6. Please note that the auditor is required to formulate finding in column "Comments / Reference" for any established deviation of legislation in the public procurement, regardless of the decision and / or opinion of other authorities which have provided opinion on that procurement (Commission for protection of competition, the Supreme Administrative Court, other courts and / or other authorities). The auditor must describe the opinion of these bodies in the column "Comment / Reference".

¹ Guidelines for determining financial corrections to be made to expenditure financed by the Union under shared management, for non-compliance with the rules on public procurement, adopted by decision by the European Commission on 19.12.2013

7. In each case when deviation is detected, the auditor must perform additional testing for indicators of fraud and irregularities that are relevant to the procurement ("red flags"), according to the guidelines contained in Section III of this checklist. The obligation for further analysis may occur for any question in this checklist. The results of the analysis are documented in the column "Comment / Reference" section IV of this checklist.

II. INSTRUCTIONS TO THE HEAD OF AUDIT TEAM:

The head of audit team shall review the checklist (CL) and the procurement documents and shall confirm that:

1. The auditor has documented: general information about the procurement, filled the column "Yes / No / NA" for all questions and has fulfilled the requirements of points from I.5 to I.7;
2. The auditor has documented the established deviations in column "Comments / References" in accordance with the above requirements;
3. The deviations are supported by the evidence collected;
4. All collected evidences are attached to e-file in PAWS (or in the audit dossier, if the audit engagement is not recorded in PAWS);
5. The assessment of the Head of audit team regarding the financial effect of deviations coincides with the proposals of the auditor and is consistent with the approach under point I.4.g of these Instructions. If that does not match, the head of audit team states specifically what is the financial impact according to his opinion.

In order to confirm the quality of the work performed, the head of the team performs for each procurement a recheck of all questions in Section I "Opening and announcement of the procedure" and Section II.4. "Work of the Evaluation Committee". The re-examination of the committee's work is based on the protocols of the work of the committee and is documented circumstances in Table № 4. If the recheck reveals incorrectly reflected facts, the head of team prepares a memorandum in accordance with Section XI.4 Internal control procedures to ensure the quality of the audit work of the Manual for audit of EU funds.

6. The assessment of the financial impact of the documented by the auditor deviations under item. I.6. of these Instructions is made by the head of the audit team, together with the Quality control supervisor.

7. The head of the audit team confirms or not the identified indicators of fraud in the checked procedure, described in the column "Comment / Reference" to the questions of check in Section IV of this checklist. Upon confirmation of the indicators he/she has the obligation to prepare to the final report on the results from the audit of the project to be sent further to the competent authorities.

III. INSTRUCTION FOR ANALYSIS OF THE PRESENCE OF INDICATOR OF IRREGULARITIES AND FRAUD, RELATED TO A PUBLIC PROCUREMENT ("RED FLAGS")

In each case when deviation is detected and documented in accordance with instructions in point I, the auditor and the head of the team must perform additional testing for presence of indicators of irregularities and fraud ("red flags"). The obligation to perform the check for indications of fraud can occur in any question of this checklist.

If the auditor identifies the presence of one or more of the listed below indicators, he/she shall describe these facts in column "Comments / Reference" section IV of this checklist to the check question and shall qualify them as indicators of fraud. The auditor and the head of the audit team shall consider these indicators in determining the financial impact of the breach, as well as the following detailed guidelines: for assessment of the risk of fraud, for establishment of a conflict of interest in public procurement procedures and for detection of forged documents, which are annexed to the Manual for audit of EU funds and the Information note of the European Commission on indicators of fraud related to ERDF, ESF and CF.

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ATTENTION! The auditor and the head of the audit team apply the instructions under point III to all check questions in this checklist in the event of a deviation in the audited procurement.

For this purpose, the auditor checks if there are any of the following circumstances:

1. Indicators of fraud in a conflict of interest:

Conflicts of interest may arise when an employee of the contracting authority (Head, member of the evaluation committee, staff involved in the preparation and / or implementation of the particular procurement procedure) have interests in relation to a particular contract or contractor / economic operator, which are not declared.

Suspicion of a conflict of interest may arise if one or more of the following circumstances:

- Unexplained or unusual favoring of a particular bidder (e.g. a single bid is submitted; only one bidder is qualified and the rest are excluded; there are restrictive requirements and / or conditions favoring certain economic operators; there are unlawfully excluded bidders; the tenderer selected as contractor does not meet the requirements of the contracting authority; there is unequal treatment of the bidders in the procedure; not all irregular or invalid documents in envelope № 1 of the excluded bidders are identified in the frame of the procedure under PPA, Art. 68, para. 7-9).
- There are signs that a member of the Evaluation committee or other official directly involved in carrying out the procurement procedure, have economic activities (for example, members of the evaluation committee are external to the contracting authority persons, the preparation of tender documentation was assigned and carried out by external to contracting authority parties).
- There are close contacts (including publicly known) between the member of the evaluation committee or other official directly related to carrying out of the procedure, and the successful tenderer.
- A person who participates in a association or has consented and appear as a subcontractor in another tender has submitted a separate offer - it is necessary to take into account the results of the examination under question № 39 of this checklist.
- There is a change in the offer after its submission after the deadline for receipt of tenders;
- There are objections / complaints / signals from other bidders with allegations for some identified fraud;
- There is information that some of the tenders were opened before the deadline for receipt of tenders and before the public opening of tenders / bids;
- The bidder selected as contractor has complemented / amended its bid after the deadline, nonreferred to the procedure under PPA, Art. 68, para 7-8.

2. Indicators of fraud in the negotiation of offers:

When negotiating the economic operators from a particular geographical area, region or sector collude secretly to eliminate competition and raise the price of the contract by means of various schemes for collusion in bidding.

- Complementary bidding

The complementary bidding, also known as “shadow” bidding, is intended only to show the impression of competition in the procedure, but not to win the contract.

Several economic operators colluded to submit bids at relatively higher prices or at extremely high prices to enable the choice of a particular bidder at inflated prices.

The selected contractor hires as subcontractors the persons who have not won the contract. Subcontracting may be informal or hidden, i.e. it is not specified in the tender of the selected contractor.

Complementary bids may be submitted by subsidiaries and affiliates.

- Participation in rotation

The bidders submit complementary bids or refrain from participation in order to enable each of them to submit the lowest bid on a rotating basis. The rotation may be in geographical areas - one contractor to get the entire order for roads in a given region, and another contractor - in another region, or rotation by type of works, or period of time, etc.

Suspicion about presence of illegal negotiation may arise if one or more of the following circumstances occur:

- The selected bid contain proposals, which are too high compared with the estimated value of the contract, the prices for similar works or services, or average sector values and market prices;
- Permanently inflated prices of all bidders;
- The technical specification directs to a particular economic operator, because it is too restrictive (especially in IT sector and other more specialized technical contracts), including the use of particular trademarks, without an opportunity to submit a equivalent proposal for the performance of the contract;
- Rotation of the economic operators selected as contractors for certain regional, professional or general principle, depending on the work to be assigned;
- Part of the union / consortium / JSC and another person, who won the bidding, take individually part in the same procedure;
- Bidders who do not qualify for contractors are hired as subcontractors, incl. informal or hidden;
- Unusual characteristics in the offers (e.g. the difference between the bids amounted to exact percentage, the winning bid at a price just below the acceptable threshold, price matching the estimated price, prices too high, or too close, too far-off, containing rounded amounts incomplete, etc.);
- Apparent connections between individual bidders, e.g. identical addresses, personnel, phone numbers etc .;
- Qualified potential contractors fail to bid and become subcontractors, or the bidder who submitted a lower bid withdraws and becomes a subcontractor, incl. informal or hidden;

Negotiation is typical for the following sectors: construction of roads, construction of buildings, cleaning the bottom of the water sources and repositories, electrical equipment, waste disposal. The same is possible in other sectors and public procurement projects.

3. Indicators of fraud in unjustified awarding to one bidder:

This scheme often occurs due to corruption, especially if the characteristics are repeated and are suspicious.

Suspicion of unjustified award one bidder may arise, if one of the following circumstances occur:

- purchasing from a single source at a rate above or immediately below the thresholds requiring a call for public procurement;
- several orders of value, which is close to the threshold for conducting the procedure for procurement;
- unlawful separation of the subject of an order, which led to the non-application of a heavy duty assignment (e.g. separate contracts for work and materials, each of them with a value below the threshold requiring the open procedure – here the results of the made in question № 14 of this checklist shall be complied with);
- illegal type for procurement – e.g. a negotiated procedure without publication is carried out, without presence of the prerequisites referred to in PPA, Art. 90.

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№	Check questions	Yes /No /NA	Comment/Reference
I. OPENING OF PROCUREMENT PROCEDURES AND TENDER ANNOUNCEMENT			
I.1. TENDER ANNOUNCEMENT			
14	<p>Was the order applied for the award procedure lawful?</p> <p>Were the rules for determining the estimated value of the contract fulfilled, including PPA, Art. 15, para 4 and para 6?</p> <p>The Contracting authority implements the procedures provided in the PPA when the estimated value of the public procurement (PP) is within the limits of PPA, Art. 14 and the thresholds under the Regulations in PPA, Art. 45a, para. 1 - the open procedure or an open procedure announced in the OJ of EU</p> <p>The Contracting Authority shall not split the subject of the contract into parts in order to circumvent the applicable awarding procedure as stated in PPA, Art. 15, para. 6.</p> <p>If the Contracting authority splits the contract, each of the divided contracts must comply with the applicable procurement order corresponding to the total value of the public procurement.</p> <p>(PPA, Article 14 and Art. 15 para. 4 and par. 6)</p> <p>Type of irregularity: Points 1 or 2 of the Guidelines</p> <p>Guiding sources of information: check the tender notice with respect to the subject of the contract, and the estimated value, as well as other documents, if necessary. Review the grant contract, including the approved budget. Analyze additional information regarding the awarded contracts by the Contracting authority.</p> <p>Analyze whether the estimated value of the contract falls within the thresholds of PPA, Art. 14 thresholds (Regulation thresholds as per Art. 45a, para. 1 of PPA). Analyze the awarded contracts by the Contracting authority for similar activities to the project ones, in order to determine whether art. 15, para. 4 and par. 6 PPA are observed. In the analysis, use the information provided by the beneficiary in the Form.</p>		
15	<p>Is the tender notice sent to the relevant institutions:</p> <p>- For contracts above the thresholds of art. 45a of the PPA - to the Official Journal of the EU (OJEU), State Gazette (SG) and Public Procurement Register (PPR) or EU Official Journal and PPR (for procedures opened after 26.02.2012) or</p>		

<p>- For contracts below the thresholds of PPA, Art. 45a - to SG and PPR or PPR only (for procedures opened after 26.02.2012) ?</p> <p>Is the requirement regarding the time limits for sending the tender notice to the relevant institutions observed, namely:</p> <ul style="list-style-type: none"> - To OJEU no later than the time of its sending to the PPR and SG, if sending to SG is applicable, and - To both PPR and SG simultaneously? <p>The obligation to send a notice to the OJEU arises when the estimated cost of the public procurement contract is above the thresholds of PPA, art. 45a.</p> <p>The obligation to send a notice to the PPR arises when the estimated cost of the public procurement contract is above the thresholds of PPA, art. 14, para 1.</p> <p>Important! When information is send to the PPR electronically, the Public Procurement Agency (PPA) sends the tender notice to SG <u>ex officio</u> (for procedures opened before 26.02.2012).</p> <p>When the information is submitted electronically, the PPA may send the notice to the OJEU, if the requirements of Art. 40a, para. 2 of the Regulations for the application of the PPA are met.</p> <p>When differences in the sending dates to the PPA, SG and OJEU are detected, an analysis for violation of PPA, Art. 64, para. 1 and Art. 45a, para. 10 (SG. 93/2011) should be made, i.e. to check whether the obligation for sending simultaneously of the notice to the SG and the PPA and/or sending the notice to the OJEU no later than the time of its sending to SG and PPA.</p> <p>(PPA, Art. 45a para. 1 and para. 10 (SG. 93/2011)</p> <p>(PPA, Art. 64, para. 1)</p> <p>(Art. 40, para. 2 Regulations for the application of the PPA (SG. 53/2006) / art. 40a, par. 1 or paragraph. 2 Regulations for the application of the PPA (SG. 3/2009)</p> <p>Type of irregularity: Point 1 of the Guidelines</p> <p>Guiding sources of information: Check the tender notice in its part concerning the date of sending of the notice (section VI.5), letters for sending the notice to SG.</p> <p>Use Table № 1</p> <p>Analyze the dates on which the contract notice was send to the OJEU, to SG and to PPA.</p> <p>When differences in the sending dates to the PPA, SG and OJEU are detected, an analysis for violation of Art. 64, para. 1 PPA and Art. 45a, para. 10 PPA (SG. 93/2011) should be made, i.e. to check whether the obligation for sending simultaneously the notice to the SG and the PPA and/or sending the notice to the OJEU not later than the time of its sending to SG and PPA.</p>	
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	The check shall be documented in the following table.		
I.2. Deadline for tender receipt			
16	<p>Is the deadline for receipt of tenders lawful, including are the requirements for the reduction of the time limits met, if applicable?</p> <p>If the time limit for receipt of tenders has not been reduced, there should be at least 52 days between the date of SENDING the contract notice and the final date for the receipt of tenders. For public procurement procedures opened after 26.02.2012 under the simplified rules, the basic deadline for receipt of bids is at least 40 days.</p> <p>Attention! Date on which the notice has been published in the PPR, SG and OJEU IS IRRELEVANT for calculating the deadline for receipt of tenders.</p> <p>Attention! The grounds for reduction of the time limit for receipt of tenders under paragraph 2 and paragraph 3 of Article 64 of the PPA can be applied simultaneously.</p> <p>(Article 64 of the PPA)</p> <p>Type of irregularity: Point 3 of the Guidelines</p> <p>Guiding sources of information: Check the tender notice in the part concerning the time limit for receipt of tenders (point IV. 3.4.), date of sending of the document (VI.5) internet address at which access to the procurement documents is granted (VI.3) and the Prior information notice (if applicable), letters attesting to the electronic submission of documents, proof of full access to the documentation at the time of publication of the notice.</p> <p>Use Table № 1</p> <p>Analyze:</p> <ul style="list-style-type: none"> - Date of sending of the tender notice; - Deadline for receipt of tenders; - The number of calendar days between the two dates. <p>For PPA, art. 64, para. 2 analyze (when the reduction of the period of 52/40 days is not less than 36 days):</p> <ul style="list-style-type: none"> - Is a Prior information notice (PIN) sent to SG and PPA, to OJEU respectively, if applicable, and check what is the sending date; - Whether the PIN is sent between 52 days and 12 months before the date of sending of the tender notice; - Whether the PIN contains the available at the time of its sending information about the contract - check if at the time of the sending of the PIN the grant contract has been concluded. If a grant contract was concluded, compare the information about the subject of the contract, estimated value, quantity and volume included in the grant's contract terms 		

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	<p>(including the project budget), and the information indicated in the PIN.</p> <p>ATTENTION! WHEN ANALYZING PIN AND THE TENDER NOTICE, YOU SHALL COMPARE THE INFORMATION REGARDING THE CONTRACT'S SUBJECT, ESTIMATED VALUE, VOLUME AND QUANTITY.</p> <p>For art. 64, para. 3 PPA analyze the following circumstances:</p> <ul style="list-style-type: none"> - Whether the tender notice is sent electronically (seven calendar days) and / or - Whether an electronic access to the tender documents is provided from the date of publication of the tender notice in SG and - Whether the information in the tender notice indicates that an electronic access to the tender documents is provided, as well as is the Internet address pointed out, on which the documents can be found (five calendar days) and . - Whether the tender documentation is purchased and if there is a requirement for the submission of purchasing document as a condition of participation in the procedure, and in case when the tender documentation is not purchased, if the access to tender documentation after the deadline for receipt is limited in some way - for example, the documentation has been removed from the website of the Contracting authority, etc. 		
17	<p>Is the deadline for receiving / purchasing of the procurement documents lawful?</p> <p>The deadline for receiving / purchasing procurement documents shall be up to 10 days before the deadline for receipt of tenders and for public procurements under simplified rules - up to 7 days.</p> <p>Attention! When the deadline for receipt of tenders is extended, the deadline for receiving purchasing procurement documents must be changed as well.</p> <p>(Art. 28, para. 6 PPA)</p> <p>Type of irregularity: Point 4 of the Guidelines</p> <p>Guiding sources of information: Check the tender notice in its part concerning the time limit for receipt of tenders (point IV. 3.4.), date of sending of the document (VI.5), the internet address at which the access to the procurement documents is provided (VI.3) and the Prior information notice (if applicable), letters attesting the electronic submission of documents, proof for full access provided to the documentation at the time of publication of the notice.</p> <p>Analyze:</p> <ul style="list-style-type: none"> - Deadline for receiving / purchasing procurement documents; - Deadline for receipt of tenders; - The number of calendar days between the two dates, which should be 10 days or 7 for contracts awarded under simplified rules. <p>When the ratio between the period for receipt of tenders and the deadline for buying tender</p>		

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	<p>documentation is less than 80% then a finding shall be formulated. If the deadline for receipt of tenders has been extended, it is necessary to consider the extended deadlines when calculating the ratio.</p> <p>The financial impact of the infringement is calculated according to the ratio determined in accordance with point. 4 of the Guidelines. If the ratio is within 75-80%, the financial impact of the infringement may be reduced to 2%.</p>		
18	<p><u>For procedures opened after 26.02.2012</u></p> <p>In case an amendment the notice and/or the documentation of the public procurement has been made, check is it lawful in respect of:</p> <ul style="list-style-type: none"> - Scope - Timetable for the procedure (deadline for receipt of tenders, deadline for purchase of tender documentation, date of the first public meeting of the committee) and - Method of announcement - in OJ and PPR? <p>According to PPA, Art. 27a the Contracting authority may, on its own discretion make a single amendments of the notice and/or the documentation of the public procurement, in order legality and regularity of the procedure to be provided, or addressing weaknesses and / or manifest error of fact.</p> <p>With a decision for amendment the deadlines for the procurement procedure are extended (deadline for receipt of tenders, deadline for purchasing / receiving tender documents, date for public opening of tenders).</p> <p>Attention! More than one change is not allowed, when it refers to initial conditions. In cases where only deadlines for the procedure are extended, more than one decision for change is allowed.</p> <p>The act of making the amendment is a Decision for an amendment.</p> <p>The amendment may cover all the requirements for awarding the public procurement, except for activities and/or supplies according to the announced subject of procurement, when the amendment is made up to 14 days from PUBLICATION of the tender notice.</p> <p>After this period the Contracting authority may publish a decision for amendment, only in case of extending of the terms for receipt of tenders (PPA, Article 27a para. 7).</p> <p>With the decision for amendment the deadlines of the procedure are extended also (deadline for receipt of tenders, deadline for purchasing / receiving tender documents, date for public opening of tenders). In PPA, article. 27a, para. 8 two hypotheses are regulated, when the deadlines of the procedure must be extended – the first when the deadline for receipt of tenders is insufficient and the second when the time to reflect the clarification by the Contracting authority is insufficient.</p> <p>Attention! When the amendment affects the selection criteria, the tender requirements or</p>	NA for SA	

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	<p>execution of the contract, the deadline for receipt of tenders must be obligatory extended. (Article 27a art. 29, para. 2 PPA)</p> <p>Type of irregularity: Points 3, 4 and 5 of the Guidelines</p> <p>Guiding sources of information: Check the Decision for correction if applicable.</p> <p>- Analyze:</p> <ul style="list-style-type: none"> - - The act by which the amendment has been made and whether the act was sent respectively to the OJEU and PPR or to PPR only. PAY ATTENTION AND CHECK IF ALL INSTITUTIONS WERE INFORMED ABOUT THE AMENDMENT, namely OJ, PPR; - Whether the date on which the amendment has been made is within the legally established deadlines; - The scope of the amendment; - The terms for of the public procurement procedure after the amendment - deadline for receipt of tenders, deadline for purchasing / receiving tender documents, date of the first public meeting of the commission for conducting of the public procurement awarding procedure. In this regard analyze whether the Contracting authority has fulfilled its obligation to extend the deadlines, if the circumstances had occurred. 		
19	<p><u>For procedures opened before 26.02.2012:</u></p> <p>Is the deadline for submission of tenders extended? If "Yes":</p> <ul style="list-style-type: none"> - Is the restriction that the extended period must not exceed 30 calendar days obeyed? - Is decision for extension of the the deadline sent to SG and PPR? - Is decision for extension of the the deadline sent to OJEU? <p>The Contracting authority <u>is obliged</u> to extend the deadlines for receipt of tenders in case, when 1) the fixed initially deadline is insufficient and 2) on-the-spot examination of additional documents to the tender documentation is required and/or inspection of site of execution of the contract is needed.</p> <p>The Contracting authority may extend the term for receipt of tenders in case when no tender has been submitted within the deadline for receipt of tenders.</p> <p>(PPA, Art. 65, para. 2 and par. 3)</p> <p>Guiding sources of information: a decision for extension of the deadline for receipt of tenders and other documents supporting the decision - memos, reports, extracts from registers of tenders received, letters from interested parties.</p> <p>Type of irregularity: Points 3, 4 and 5 of the Guidelines</p> <p>Analyze:</p> <ul style="list-style-type: none"> - Whether the decision for extension of the deadline for receipt of tenders is issued before 		

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	<p>the deadline for receipt of offers;</p> <ul style="list-style-type: none"> - With how many calendar days the deadline for receipt of tenders has been extended; - The dates on which the decision for extension was sent to SG and PPR; - Whether within the deadline for receipt of tenders offers have been received and if so, how many and by whom; - Whether there is a necessity for on-the-spot examination of additional documents to the documentation and/or inspection of the site of execution of the contract (there is a necessity if interested parties have requested an extension of the deadline). 		
20	<p>Has the Contracting authority observed its obligation under PPA, Art. 27a, para. 8 (in force from 26.02.2012) or under PPA, Art. 65, para. 2 (in force prior to 26.2.2012) for extending the deadline for submission of tenders?</p> <p>Check whether the prerequisites of PPA, Art. 27a, para. 8 (in force from 26.02.2012) and PPA, Art. 65, para. 2 (in force prior to 26.02.2012, the) are present, namely:</p> <ul style="list-style-type: none"> - If the initially fixed deadline is insufficient for tenders preparation, including because of a need of on-the-spot examination of additional documents to the tender documentation and/or inspection of the site of execution of the contract; - Whether there are less than 6 days (for contracts awarded under simplified rules – at least 3 days) from the clarification provided by the Contracting authority to the the deadline for receipt of tenders. <p>(PPA, Art. 27a para. 8) (PPA, Art. 65, para. 2)</p> <p>Guiding sources of information: letters to the Contracting authority with a request for an extension of the deadlines, other documents suggesting the need for extension of the deadlines; clarifications given by the Contracting authority.</p> <p>Type of irregularity: Points 3, 4 and 5 of the Guidelines</p> <p>Analyze:</p> <p>For PPA, Art. 27a, para. 8, point 1:</p> <ul style="list-style-type: none"> - Whether there is a necessity for on-the-spot examination of additional documents to the tender documentation and/or inspection of the site of execution of the contract (there is a necessity if interested parties has requested an extension of the deadlines). <p>For PPA, Art. 27a, para. 8, point 2:</p> <ul style="list-style-type: none"> - The date on which an clarifications on the tender documentation made by the Contracting authority were sent; - The number of days between the date of sending of the clarifications and the date of the deadline for receipt of tenders. 		

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I.3 Conditions of procurement			
21	<p>Does the procurement notice contain the required information, according PPA, Art. 25, para 2 and para 3:</p> <ol style="list-style-type: none"> 1. The object and subject of the procurement and the amount or volume, including the lots; 2. The amount of guarantees for participation and implementation; 3. Criterion for evaluation of bids and evaluation indicators when criterion is "economically most advantageous offer"; 4. Opportunity to provide variants of bids (if applicable); 5. Opportunity to tender for one or more lots; 6. Place and deadline for purchase of tender documentation; 7. Place and date for the receipt of bids and changes in period, if any; 8. Place and date of opening of bids; 9. Requirements to create a legal entity when participants are incorporated (if applicable); 10. Whether the procurement is related to EU funded project? <p>(Art. 25, par. 2 and par. 3, PPA)</p> <p>Guiding sources of information: review the public procurement notice.</p> <p>Type of irregularity: Point 8 of Guidelines</p> <p>In any case when it is established that in the tender notice quantity or scope of the contract are missing, then a breach of PPA, Art. 25, para. 2 pt. 3 shall be determined and the financial impact of the infringement shall be analyzed in accordance with paragraph. 8 of the Guidelines.</p>	NA for SA	
22	<p>Are the size of the participation guarantee and the performance guarantee referred to in the public notice of the procurement, lawful?</p> <p>The participation guarantee shall not exceed 1% of the estimated contract value.</p> <p>The performance guarantee shall not exceed 5% / 3% of the contract value.</p> <p>(PPA, Art. 59, par. 2 and par. 3)</p> <p>Type of irregularity: Point 9 of Guidelines</p> <p>Guiding sources of information: review the public procurement notice (III.1.1).</p> <p>Assess whether the specified participation guarantee and performance guarantee are defined within the allowed dimensions in accordance of PPA, Art. 59, para 2 and para 3. The assessment of the lawfulness of their size is made for each lot separately (if any).</p>		

23	<p>Does the object of the procurement pointed out in the public procurement notice and in the tender documentation, and the requirements set in the technical specifications provide adherence to the principles of free and fair competition, equal access and non-discrimination of persons?</p> <p>The Contracting authority is obliged to formulate the subject of the procurement in the public procurement notice and the rest of the tender documentation in a sufficiently comprehensive and clear way, and without using discriminatory elements (e.g. when the object is set too general or incomplete, it is impossible to identify the specific activities to be implemented).</p> <p>Attention! When the subject is separated in lots, a thorough analysis is necessary to be done of to what extent the grouping of activities in lots (as well as within a single lot) is discriminatory.</p> <p>The Contracting Authority must define the technical specifications, complying with the requirements of PPA, Art. 30 and § 1, point 30 and point 31 of the Additional provisions of PPA.</p> <p>Technical specifications should allow for equal access of persons to participate in the procedure and not to create unjustified obstacles for competition.</p> <p>Technical specifications should not be defined by pointing to a specific model, source, process, trademark, patent, type, origin or production, which favor or eliminate certain persons or products. In exceptional cases, it is permissible to use such a description if "or equivalent" is added after it.</p> <p>Important! Technical specifications shall be prepared for all objects of procurement - supplies, services and construction. In this reference - see § 1, point 30 and point 31 of the Additional provisions of PPA.</p> <p>(PPA, Art. 2 in conjunction with Art. 25, para 5)</p> <p>(Art. 30 of PPA and § 1, item 30 and item 31 of the Additional provisions, PPA)</p> <p>(PPA, Art. 32, par. 1 and par. 2)</p> <p>Guiding sources of information: review the public procurement notice in its part on the subject of the contract (point II.1.1, II. 1.2., II.2.1.), as well as the tender documentation in the section of the subject of the contract description, technical specifications (including Bill of quantities, etc.), requirements regarding the bids options (if applicable), the draft contract.</p> <p>Type of irregularity: Points 11 and 12 of Guidelines:</p>	
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	<p>Analyze the pointed out guiding sources of information in order to determine whether the subject of the public procurement is defined sufficiently fully, clearly and without discriminatory elements.</p> <p>Analyze the technical specifications in order to evaluate whether the requirements have been implemented with the said norms.</p>		
24	<p><u>For procedures ended with framework agreement signed:</u></p> <p>Is there a prevention, restriction or distortion of competition in the conclusion of a framework agreement?</p> <p>The Contracting Authority shall not conclude a framework agreement if it prevents, restricts or distorts competition pursuant of PPA, Art. 93a, par. 5. The prohibition applies not only to the subject of the contract, but also to all other requirements of the Contracting Authority.</p> <p>Attention! When the subject is a separate in lots, it is necessary to do a thorough analysis of how the grouping of activities in lots (as well as within a single lot) is discriminatory.</p> <p>(PPA, Art. 93a par. 5)</p> <p>Guiding sources of information: review the public procurement notice in its part concerning the subject of the contract (item II.1.1, II. 1.2., II.2.1.), conditions of participation (items III.2.1., III.2.2., III.2.3.) as well as the tender documentation in the section on the description of the subject of the contract, technical specifications, requirements regarding the bids options (if applicable), the draft contract.</p> <p>Type of irregularity: Point 9, 11 and 12 of Guidelines</p> <p>Analyze the subject of the contract in procurement procedures, which ended with signing of a framework agreement, in order to establish if there is a violation of the prohibition under PPA, Art. 93a, par. 5.</p>		
25	<p><u>For Works procurements:</u></p> <p>Are there services or supplies included in the subject of the procurement, which are not related to the construction works?</p> <p>When determining the activities to be implemented the Contracting Authority is obliged not to include in the scope of contract for construction any services or supplies, which are not needed for their implementation.</p> <p>When analyzing the activities included in the subject of the contract, it is necessary to bear in mind the legal definition of construction provided in PPA, Art. 3, para 1, points 3, note 'a' and note 'c' of the PPA.</p> <p>(PPA, Art. 15, par. 7, Art. 3, par. 1, item 3)</p> <p>Guiding sources of information: review the public procurement notice in its part for the subject of the procurement (item II.1.1, II. 1.2., II.2.1.) as well as the tender documentation in the section for the description of the subject of the procurement, technical specifications</p>		

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	<p>(especially Bill of Quantities), the draft contract.</p> <p>Type of irregularity: Point 11 of Guidelines</p> <p>Analyze the subject of the contract especially the technical specifications, including the bill of quantities, to establish if there are services or supplies in the scope of contract for construction which are not needed for the implementation of construction works.</p>		
26	<p>Are the selection criteria (minimum requirements for financial and economic capacity, technical capability and qualification of participants) specified exhaustively in the public procurement notice?</p> <p>Are the documents for proof of the selection criteria specified exhaustively in in the public procurement notice?</p> <p>If the Contracting authority has determined selection criteria, he is required to determine also the documents, which prove that the criteria are met (PPA, Art. 25, para 2, point 6). Contracting authorities have no legal ground to require the submission of documents under Art. 50 and Art. 51 of PPA, without relevant selection criteria set.</p> <p>In the procurement notice, the Contracting authority is required to specify exhaustively all the selection criteria, and all documents required in connection therewith.</p> <p>(Art. 25, par. 2, item 6 of the PPA in conjunction with Art. 2 par. 1, item 1 of the PPA and Art. 50, par. 1 and Art. 51, par. 1 of PPA)</p> <p>Guiding sources of information: procurement notice, tender documentation.</p> <p>Type of irregularity: Point 8 of Guidelines</p> <p>Use table № 2</p> <p>Analyze the selection criteria and the documents, requested as a proof. Review the public procurement notice in its part concerning the conditions of participation (pontos III.2.1, III.2.2, III.2.3) as well as the entire tender documentation. Requirements for the suitability of participants and documents to prove it are probably formulated in the following parts of the bidding documentation – about the requirements to fit of the participants, guidelines for the preparation of bids. Since in practice there were cases in which these requirements are listed in all parts of the documentation (in unsystematic way), it is necessary to analyze them in its entirety in the same depth, including its annexes.</p>		
27	<p><u>For evaluation criterion "Economically most advantageous offer":</u></p> <p>Are the selection criteria of participants pointed out in the procurement notice and in the evaluation of bids methodology included as well as indicators evaluation?</p> <p>According to § 1, point 8 of the Additional provisions of PPA, indicators for evaluation shall be directly related to the subject of the contract. There is a prohibition that for indicators for evaluation of bids the criteria for selection of participants are used. Prohibition concerns all selection criteria, not only those which are used by the Contracting Authority in the particular procedure. The scope of the prohibition includes evaluation indicators as well as sub-indicators and all components of the evaluation defined by the</p>		

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	<p>Contracting Authority in the methodology. (§ 1, item 8 of Additional provisions of PPA) (PPA, Art. 25, par. 9 and par. 10, SG 93/2011) Guiding sources of information: review the procurement notice in its part regarding the award criteria (item IV.2.) and the tender documentation in its section related to the methodology for the evaluation of bids. Type of irregularity: Point 9 of Guidelines Analyze all indicators for the evaluation of bids in their relative weight, including the sub-indicators and components for evaluation (if any) contained in the evaluation methodology and the public procurement notice. Analyze and determine whether indicators, including the sub-indicators and parameters provide evaluation of the financial and economic capacity of the participants, their technical capabilities and professional qualifications.</p>		
28	<p>Are there conditions or requirements formulated that give preference or <u>unreasonably</u> restrict the participation of persons in the procedure? Are there illegal requirements formulated in the procedure? The conditions or the requirements may relate to both the selection criteria and evaluation indicators, as well as to other conditions or requirements of the Contracting Authority. In order to conclude whether a requirement is violating the PPA, Art. 25, par. 5, it is necessary to analyze the extent to which it is consistent with the subject and complexity of the contract, its volume, character and quantity. Unclear requirements are also a precondition for unequal treatment and admission of discrimination of participants. When analyzing it is necessary to bear in mind that the relevant period to gain experience is legally regulated under Art. 51, par. 1, items 1 and 2 of the PPA - 3 years - for supplies and services and 5 years - for construction. IMPORTANT! The formulated requirements shall be consistent on one hand to the subject of the contract, and on the other side shall to be proportional to its value, volume and quantity. (Art. 25, par. 5, 6, 7 and 8 of PPA, SG. 93/2011) (Art. 2, par. 1, item 3 of PPA) Guiding sources of information: review the public procurement notice and tender documentation. Type of irregularity: Points 9 and 10 of Guidelines <u>For public procurement, separated in lots:</u> The analysis of a lack of restrictive requirements, selection criteria / other requirements to the participants is made separately per each lot.</p>		

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29	<p>Is the methodology for the evaluation of bids <u>lawful, including</u> does it contain precise guidelines for determining the evaluation for each indicator and for the determination of the complex evaluation?</p> <p>The Contracting Authority is obliged to provide in the evaluation methodology accurate and clear guidelines for determining the evaluation on indicators and for determining the economically most advantageous tender. The requirement refers to all indicators and sub-indicators for evaluation as well as the components for evaluation.</p> <p>IMPORTANT! The evaluation methodology shall inform the stakeholders on how to prepare their bids to gain maximum points.</p> <p>(PPA, Art. 28, par. 2)</p> <p>Guiding sources of information: methodology for evaluation of bids as well as the rest of the tender documentation, related to the instructions described in the methodology.</p> <p>Type of irregularity: Points 8 or 9 of Guidelines</p> <p>Analyze the evaluation methodology and the associated parts of the tender documentation. Consider the relative weight of each evaluation indicator, the estimated scale/step, the instructions of how to determine the evaluation scores for each indicator and for determining the economically most advantageous offer. Pay attention to the way of awarding the scores and how according to the tender documentation it is tied to objective circumstances.</p>		
II. CONDUCTING PROCUREMENT PROCEDURE			
II. 1 Requests for clarification on the tender documentation			
30	<p>Is the deadline met for responding to the requests for clarification on the tender documentation?</p> <p>The Contracting authority is obliged to respond to the parties concerned within 3 days of the receipt of the request for clarification.</p> <p><i>Note:</i> As from July 2010 the deadline for response is 4 days.</p> <p>(PPA, Art. 29, Para 1)</p> <p>Guiding sources of information: Examine the requests for clarification and the response given.</p> <p>Type of irregularity: Points 8 or 9 of Guidelines</p> <p>Use table № 3.</p> <p>For each request received analyse individually and document in the table template:</p>		

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<p>- The date on which the request for clarification was received, including the name of the applicant;</p> <p>- The date on which the response to the request for clarification was sent and the relevant recipients.</p> <p>I. When the Contracting authority is a legal entity under PPA, Art. 7, together with the notification letter for on-the-spot inspection, it shall provide to the beneficiary a template of table № 3 with a request to fill in the relevant information. After receiving the filled in table the responsible auditor analyzes its contents to confirm the veracity of the data.</p> <p>In cases when in that in the procedure there are more than 5:</p> <p>- clarification and / or</p> <p>- persons who have purchased / received tender documentation,</p> <p>the auditor shall confirm the information in the table following the data analysis is made on the basis of non-statistical sampling.</p> <p>The sample is prepared in the following way:</p> <p>1. The auditor selects an appropriate number of clarifications (not less than 10%), based on which to make a detailed review of relevant documents. Selection is made on the basis of risk assessment and as a mandatory part of the examination shall fall clarifications that are given at the end of the deadline for receipt of tenders.</p> <p>2. In order to determine the scope of the check regarding the persons who have purchased / received tender documentation, the auditor shall establish the circle of those persons. Then she/he has to allocate them in the following three groups:</p> <p>- Persons who have not submitted bids;</p> <p>- Persons who have submitted offers and were scored ranked;</p> <p>- Persons who have submitted offers and were rejected.</p> <p>The auditor shall select an appropriate number of persons from the FIRST and LAST groups and checks the relevant documents for those.</p> <p>II. When the contract is awarded to a person under PPA, Art. 14a para. 3 and para 4, the teplate table № 3 shall be filled by the responsible auditor, under the conditions of item. I above and the sample shall be prepared under the conditions described in the above point 1 and 2.</p> <p>The number of clarifications and/or participants selected for checking shall be confirmed by the Head of the audit team.</p> <p>The described approach is in principle, however in specific cases (multiple clarifications or more tenders rejected, or lack of rejected tenders, or imposed financial corrections) it is possible application of another approach, which shall be agreed in advance by the Head of the audit team with the person designated to perform quality control.</p>	
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31	<p>Does the clarification provided by the Contract Authority change the content of the requirements set in the tender documentation?</p> <p>The Contracting Authority has no right to change the requirements contained in the tender documentation by means of provided clarifications – neither to supplement, amend nor abolish any of the requirements. The information in the Contracting Authority answers shall not contradict to the information contained in the tender documentation.</p> <p>(PPA, Art. 29, Para 1)</p> <p>Guiding sources of information: examine the answers sent to the bidders and the tender documentation, including the procurement notice.</p> <p>Type of irregularity: Points 8 or 9 of Guidelines</p> <p>Analyse whether the given clarifications amend actually the requirements contained in the tender documentation.</p> <p>If by means of clarifications an amendment of requirements is made, a finding shall be formulated. The latter will have a financial impact, if the amendment relates to the requirements set in the contract notice.</p>		
II. 2 Bids receipt and registration			
32	<p>Are all reviewed and evaluated bids registered?</p> <p>All the received bids must be registered in the file-managing system and/or in the register of the received bids.</p> <p>(PPA, Art. 57, Para 3)</p> <p>Guiding sources of information: an extract from the file-managing system and / or register of the received bids, other documents.</p> <p>Type of irregularity: Point 16 of Guidelines</p>		
II.3 Appointment of Evaluation Committee			
33	<p>Is the lack of the circumstances under PPA, Art. 35, Para 1 and 2 declared by all the members of the Evaluation Committee and by the consultants (if any) after the receipt of the list with the submitted bids?</p> <p>The Evaluation Committee members and the consultants (if any) are required to submit declarations of the circumstances under PPA, Art. 35, Para 1 and 2 after receiving the list of submitted bids.</p> <p>Guiding sources of information: Examine the signed declarations and the protocol for the Committee's work in respective the area.</p> <p>Type of irregularity: Point 21 of Guidelines</p>		

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	<p>Analyse:</p> <ul style="list-style-type: none"> - the number of members of the Committee and its consultants; - the date of the receipt of the list of the submitted bids, - the number of submitted declarations, - the date of submission of the declarations , - the content of the declarations. <p>When there are indicators for any relation between the contracting authority or committee members with persons involved in the offer of the winning bidder, some additional checks shall be made, incl. in official registers and other public information sources.</p>		
II.4 Work of the Evaluation Committee			
34	<p>Are the public meetings of the Committee (for opening of the bids and price proposals) convened legally? (PPA, Art. 68, paragraphs 1-3) (PPA, art. 69a, para 3) Guiding sources of information: examine the protocol(s) for the Committee's work. Type of irregularity: Point 16 of Guidelines</p> <p>Analyse whether the date and place of the public meeting coincide with the date and place of the public meeting according to the procurement notice. If there are any differences, analyse whether all the bidders are informed in writing. Analyse whether a public meeting for bids opening is held and whether the bidders are informed in appropriate time and manner.</p>		
35	<p><u>For procurement procedures opened after July 2010:</u> Is the Protocol under PPA, Art. 68, Para 7 (SG 93/2011) sent to all the bidders in the procedure? Guiding sources of information: examine the letters by which the protocol was sent to the bidders, as well as other documents related to the establishment of the facts to be checked, if necessary. Type of irregularity: Point 16 of Guidelines</p> <p>Analyse the date and the recipients of the letters by which the Protocol was sent.</p>		
36	<p><u>For procurement procedures opened after July 2010:</u> When examining Envelope №1, are all the missing documents of the rejected bidders correctly identified and/or non-compliances to the selection criteria or to other requirements of the Contracting Authority with reference to these documents?</p>		

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	<p>When examining the documents, contained in Envelope № 1, the Committee is obliged to establish all the missing documents and non-compliances to the selection criteria and other requirements of the Contracting Authority.</p> <p>Guiding sources of information: examine the Protocol on the work of the Committee and the bids of the eliminated bidders in their part of the documents in Envelope № 1 and the additionally submitted documents.</p> <p>Type of irregularity: Points 13-15, 17 of Guidelines</p> <p>Analyse:</p> <ul style="list-style-type: none"> - the bids of the REJECTED bidders in case when they were excluded in connection with irregularities found of the documents, contained in Envelope № 1; - the irregularities established by the Committee and - the documents required by the bidders for their exclusion. <p>Determine whether the Committee acted properly towards the bidder. The analysis is performed individually for each eliminated bidder in order to confirm the legality of the actions of the Committee.</p>	
37	<p>Does the winning offer meet the requirements of the Contracting Authority?</p> <p>Does the bid contain all the required documents and in particular:</p> <ol style="list-style-type: none"> 1. Copy of the registration document or Unified Identification Code (UIC) in compliance with art. 23 of the Commercial Register Act (CRA) - when the participant is a legal person or sole trader; copy of the identity document - when the participant is a natural person; 2. Document of the Guarantee for participation (payment order, receipt or document of a bank guarantee); 3. Evidence of the bidder compliance (documents under PPA, Art. 50 and Art. 51, according to the tender documentation); 4. Declaration for the lack of circumstances under PPA, Art.47, Paragraphs 1, 2 and 5; 5. The subcontractors, if there are any, the type of works, which they will perform and the share of their participation; 6. Deadline for completion of the contract; 7. Offered price; 8. Declaration that the requirements for protection of the employment are met, including minimal price for the labour and the working conditions – in the cases when the procurement is for construction or services; 9. Other information pointed in the notice or in the tender documentation; 10. List of the documents, contained in the bid signed by the bidder? 	

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<p>(PPA, Art. 56, para 1) <i>Attention!</i> The question refers only to the offer of the winning bidder.</p> <p><i>Note:</i></p> <p><u>Regarding the documents under PPA, Art.50 and 51:</u></p> <ul style="list-style-type: none">- for bidders, who will have subcontractors, these documents are presented also by the subcontractors (PPA, art. 56, para 2).- for bidding associations that are not registered as legal entities, these documents are presented only by the association members through which the bidder proves its compliance with the award criteria under PPA, art. 25, para. 2, point 6 (PPA, art.56, para. 3). <p><u>Regarding the declarations under PPA, Art. 47, para 1, 2 and 5:</u></p> <ul style="list-style-type: none">- these declarations are presented by the persons, pointed in PPA, Art. 47, para 4, points 1-8.- for bidders who will have subcontractors these declarations are presented by the persons under art 47, par.4 of the PPA (art.56, para. 3 of the PPA);- for bidding associations that are not registered as legal entities, these declarations are presented only by the persons under art. 47, par.4 of the PPA for every natural or legal person in the associations (art.56, para. 3 of the PPA). <p><u>About the declarations under art. 56, par. 1, item 11 of the PPA:</u></p> <ul style="list-style-type: none">- for bidders who will have subcontractors these are presented also by the subcontractors (Art 56, par. 2 of the PPA).- for bidding associations that are not registered as legal entities, these are presented by the members which will perform the activities to construction and services (art. 56, par. 3, point 3 of the PPA). <p>Guiding sources for information: examine all the documents from the winning bid.</p> <p>Type of irregularity: Point 13 of Guidelines</p> <p>Use Table № 4.</p> <p>Examine the entire offer by of the bidder selected as contractor, and decide whether it meets ALL REQUIREMENTS OF THE CONTRACTING AUTHORITY, about the award criteria, and as well as about the technical and price bid for the public procurement. The check also includes whether the bidder has demonstrated:</p> <ul style="list-style-type: none">- A proper performance of the obligation to provide a participation guarantee;- Declaration of the circumstances under Art. 47 of the PPA by all liable parties;- Compliance with the circumstances under Art. 56, par. 1, item 11 of the PPA for procurements of works and services. <p>In case some missing documents are identified, analyse and point whether they are described as such in the respective protocol of the Committee. Decide whether the identified</p>	
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	<p>deviations are grounds for exclusion of the bidder.</p> <p>If the procurement is made through lots, the check is performed for every winning bidder per each lot, which falls in the check.</p> <p>ATTENTION! ANALYSE WHETHER THE BIDDER SELECTED FOR CONTRACTOR HAS BEEN TREATED MORE FAVOURABLY THAN THE OTHER BIDDERS.</p> <p>For this purpose it is necessary to check whether the winning bidder meets the requirements that are listed as reasons for the exclusion of other Bidders.</p>		
38	<p>Do the rejected bidders and offers actually fail to meet the announced requirements of the Contracted Authority?</p> <p>The bidder/offer is rejected if some of the documents under art.56, par.1 of the PPA are not presented and/or the bidder doesn't meet the award criteria and/or other requirements of the Contracting Authority.</p> <p>Subject of exclusion are offers that do not meet the requirements of the Contracting Authority, i.e. don't contain proposals on all of the parameters of the technical specifications of the TD.</p> <p>Attention! With effect as from 26.02.2012, there is a newly introduced ground for exclusion, namely the established submission of false information under Art. 68, par. 11 of the PPA.</p> <p>(PPA, Art. 69, par. 1, point 1, point 2, point 3, point 4 and point 5)</p> <p>Guiding sources of information: examine the respective documents from the bids of the excluded bidders, the protocols of the Committee and the decision for the bidders ranking and selection of contractor.</p> <p>Type of irregularity: Point 14 of Guidelines</p> <p>For every bidder analyse individually whether there are grounds for their exclusion pointed in the protocol, i.e. whether actually the eliminated bidder failed to submit any of the required documents and/or failed to meet the requirements of the Contracting Authority. To this purpose it is necessary to check the bids of the excluded bidders in the part relevant to the ground for their exclusion. The check includes:</p> <ol style="list-style-type: none"> 1.) Identifying the condition which is pointed as the reason for the exclusion of the bidder – from the PPA and the tender documentation, including the procurement notice. It is important to determine the actual content of the reasons for exclusion; 2.) Determining the content of the bid in its part which failed to meet the requirements of the Contracting Authority. 		
39	<p>Has a Subcontractor of the winning bidder presented a separate offer?</p> <p>If the winning bidder is a association, has a consortium partner presented in a</p>		

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	<p>separate offer?</p> <p>If the winning bidder is a association, has any of the partners in the association participated in another association, which on its part has submitted a bid for the same procurement procedure?</p> <p>A person who participates in bidding association or has given his consent and appears as a subcontractor in the offer of another participant cannot submit a separate offer.</p> <p>In the procurement procedure a natural or legal person may participate only in one association.</p> <p>(PPA, Art. 55, para 5 and para 6)</p> <p>Guiding sources of information: refer to the relevant documents from the offer of the selected contractor as well as the other participants, including the excluded ones. Analyze the protocols of the committee's work and the decision to rank the participants and select the contractor. If necessary, refer to official registers and other public sources of information.</p> <p>Type of irregularity: Point 13 and 14 of Guidelines</p> <p>Review the offer of the winning bidder. Check whether he has declared that it will have subcontractor(s). For each subcontractor individually check in the register of received bids whether he has submitted a separate bid.</p> <p>Check whether the winning bidder selected for contractor is an association of individuals and / or entities. If so, analyze who are the partners in the association. For each of the partners individually check whether any of them has submitted a separate bid. For each of the partners individually verify whether they are involved in other association, which has submitted a bid for the same procurement procedure.</p>		
40	<p>Has the Evaluation Committee applied precisely the award criteria, including are the scores mathematically calculated correctly?</p> <p>The Evaluation Committee reviews the compliant offers and applies the award criteria according to the preliminary published conditions. The Evaluation Committee applies the evaluation methodology and award criteria towards all compliant bids without making any changes.</p> <p>(PPA, Art. 28 para 3 and Art. 71)</p> <p>Guiding sources of information: check the documents from the offers towards which the award criteria are to be applied as well as the protocol of the Evaluation Committee.</p> <p>Type of irregularity: Point 15 of Guidelines</p> <p>Analyse whether the evaluation methodology is applied precisely and objectively towards the RANKED bids. Calculate the points according to the award criteria and attach the working document created.</p>		

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41	<p><u>Regarding the procedures opened before July 2010:</u> Has the Evaluation Committee required the bidder to provide a justification if he/she has offered a price that is more than 30% lower than the average price of the other price bids, subject to evaluation? Has the Evaluation Committee given a reasonable deadline for provision of justification (not less than 3 days)? Is the provided by the bidder price justification related to the objective circumstances as per PPA, Art. 70, para 2, p. 1-5? PPA, Article 70 is applied if at least 3 price offers are opened and subject to evaluation. (Art. 70(1) and (2) from PPA) Reference sources of information: check the price offers of the bidders that are subject to evaluation, the protocol of the Evaluation Committee, the received justifications. Type of irregularity: Points 15 and 20 of Guidelines Analyse: - the price offer of the bidder who has offered an extraordinary low price, and the price offers of the other bidders; - whether the price offer of the bidder is 30% lower than the average price of the other offers subject to evaluation (the latter cannot be less than two). - the given by the Evaluation Committee deadline for receipt of the price justification. - date of receipt of the price justification. - whether the price justification consist of the objective circumstances as per the listed in PPA, Art. 70 (2), p. 1-5.</p>		
42	<p><u>Regarding the procedures published after July 2010:</u> Has the Evaluation Committee required the bidder to provide a justification if he/she has offered a price that is more than 30% / 20% % lower than the average price of the other price bids, subject to evaluation? Has the Evaluation Committee given a reasonable deadline for provision of justification (not less than 3 days)? Is the provided by the bidder price justification related to the objective circumstances as per PPA, Art. 70, para 2, p. 1-5? Attention: PPA, Article 70, para 1 is amended with the Act Amending and Supplementing the PPA (AAS PPA) (SG. 93/2011), following which the difference between the average offers of the other participants and the abnormally low bid is decreased from 30% to 20%. (PPA, Art. 70, para 1 and para 2) Reference sources of information: check the price offers of the bids that are subject to</p>		

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	<p>evaluation, the protocol of the Evaluation Committee, the received price justifications.</p> <p>Type of irregularity: Points 15 and 20 of Guidelines</p> <p>Refer to the clarification texts in the above question.</p>		
43	<p>Has the Evaluation Committee allowed forbidden modification of the proposal for the implementation of the contract by the bidder, selected for contractor, contained in Envelopes No2 and No3 in the course of the procedure under PPA, art. 68, para 8, para 9 and para 11?</p> <p>The Commission has no authority to make any amendment to the proposals made and contained in the documents in the envelopes № 2 and № 3 of the offer. According to PPA, Art. 68, para. 11 the Committee is authorised to check at any time the data declared by the bidders and to require clarifications and further evidence for the data contained in the documents in envelopes № 2 and № 3. However, this option cannot be used to change the technical and price proposals.</p> <p>(PPA, Art. 68 para 11)</p> <p>Reference sources of information: check the offers of the bidders who have reached the evaluation stage of the procedure, the protocol of the Evaluation Committee, correspondence with the bidders, other documents.</p> <p>Type of irregularity: Point 17 of Guidelines</p> <p>Analyse the documents contained in the tender dossier in order to establish whether the Evaluation Committee has allowed a modification of the offer from the bidder, selected for contractor.</p>		
III. COMPLETION OF PROCUREMENT PROCEDURE			
III. 1 Decision for bids ranking and selection of contractor			
44	<p>Has the Contracting authority determined as Contractor the bidder, who is ranked first?</p> <p>The Contracting Authority shall conclude a public procurement contract with the bidder, who is ranked first by the Evaluation Committee.</p> <p>(PPA, Art. 74, para 1).</p> <p>Reference sources of information: check the decision for ranking of the bidders and the determining the selected contractor, and the protocol of the Evaluation Committee.</p> <p>Type of irregularity: Point 15 of Guidelines.</p>		

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45	<p>Has the decision, announcing the ranking of the bidders and the selected for a contractor bidder, been sent to all participants within three days from its issuance?</p> <p>The Contracting authority shall send the decision, announcing the ranking of the bidders and and the selected for a contractor bidder, to the participants within three days from its issuance.</p> <p>(PPA, Art. 73, para 3)</p> <p>Reference sources of information: check the letters and all other documents and proofs of the fact that the Contracting Authority has sent to all the participants the decision, announcing the ranking of the bidders and the bidder selected for contractor.</p> <p>Type of irregularity: Point 16 of Guidelines.</p> <p>Analyse:</p> <ul style="list-style-type: none"> - The date of the decision for the ranking of the bidders and the selected for contractor bidder; - The date of the letter by which the above mentioned decision has been sent to each participant; - The date of receipt of the decision at hand (for each participant separately). 		
III. 2 Decision for termination of the procedure			
46	<p>Has the procedure been terminated? Does the decision for termination of the procedure contain one of the following grounds:</p> <ol style="list-style-type: none"> 1. Not a single offer has been submitted, or there is no applicant or participant who meets the requirements set out in Art. 47 through 53a from PPA; 2. All offers do not meet the requirements previously announced by the Contracting authority; 3. All offers meeting the requirements previously announced by the Contracting authority exceed the available financial resource; 4. The first and the second rated participants refuse to conclude a contract; 5. The need to perform a procedure has been void as a result of a substantial change in circumstances or failing to provide funding for the implementation of the contract for reasons which the Contracting authority could not foresee; 6. Violations were established in opening and holding of the procedure, which cannot be remedied without changing the conditions under which the procedure was announced; 7. Contract is not concluded due to presence of some of the grounds under PPA, art. 42, para 1; 		

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	<p>8. A single bid has been submitted;</p> <p>9. There is only one bidder, who meets the requirements set out in PPA, Art. 47 through 53a, or only one bid meets the previously announced terms by the Contracting authority;</p> <p>10. The bidder, ranked first, refuses to sign a contract (PPA, Art. 39, para 2, point 3)?</p> <p>The Contracting authority <i>is obliged</i> to terminate the procedure by a justified decision on the requirements set out in points 1-7 above, the circumstances set out in Art. 39, para 1 from PPA arise. To this purpose the Contracting Authority shall issue a reasoned decision, where the occurrence of any such event is proved and justified.</p> <p>The Contracting authorities <i>may</i> terminate the procedure on the grounds under art. 8, 9 and 10 above, in the circumstances referred to in PPA, Art. 39, para 2.</p> <p>(PPA, Art. 39, para 1 and 2)</p> <p>Reference sources of information: check the protocol of the Evaluation Committee, the decision for termination of the procedure, and the documents and facts, contained in the justification of the decision issued.</p> <p>Type of irregularity: Points 13-20 of Guidelines.</p> <p>Analyse:</p> <ul style="list-style-type: none"> - whether the decision contains all the circumstances mentioned above, as well as a justification; - whether there are proofs for that decision in the Contracting Authority 		
47	<p>Has the Contracting Authority held a negotiated procedure for the award of this public procurement?</p> <p>In case if a negotiated procedure is held, check whether the legal requirements established for the selection of this type of procedure have been observed by filling a checklist for a negotiated procedure with/without notice.</p>		
III.3 Framework agreement			
48	<p>Does the signed framework agreement correspond to the previously announced by the Contracting authority conditions as well as to offered conditions of the potential contractor(s), based on which they were selected for contractor(s)?</p> <p>The Contracting Authority is obliged to conclude a framework agreement, which meets the previously announced conditions of the Contracting authority, as well as the offered conditions of the bidders selected for potential contractors.</p> <p>(PPA, Art. 2, para 1, p. 3)</p> <p>Reference sources of information: check the tender documentation and most specifically</p>		

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	<p>the template of the framework agreement, as well as the offers of the participants selected for potential contractors.</p> <p>Type of irregularity: Points 17 and 18 of Guidelines.</p> <p>Analyse whether there is a correspondence between the conditions in the concluded framework agreement and the previously announced conditions of the contracting authority, as well as the offers of the participants selected for potential contractors.</p>		
49	<p>Is the framework agreement period of implementation longer than 4 years? If the answer is “yes”, has the Contracting authority pointed out the justification for that in the tender notice?</p> <p>The period of implementation of the framework agreement may not be longer than 4 years. Upon a justified decision by the Contracting authority announced in the tender notice, it may conclude a framework agreement for a longer period. This right of the Contracting authority is limited by the obligation under PPA, Art. 93a para 5, namely that the Contracting authority shall not apply the framework agreement aiming the prevention, restriction or distortion of competition.</p> <p>(PPA, Art. 93a para 1)</p> <p>Reference sources of information: check the procurement notice in section II, p. 1.3 and II. P.1.4).</p> <p>Type of irregularity: Point 9 of the Guidelines</p> <p>Analyse the period of implementation of the framework agreement. If it exceeds 4 years, analyse whether such period is motivated and whether there is a violation of the PPA, Art.93a, para 6.</p>		
50	<p>In cases when the framework agreement does not specify all the conditions of the public procurement contract or it is signed with more than one person or entity then:</p> <ul style="list-style-type: none"> - Is a written invitation sent? - Is the period for the submission of tenders determined appropriately? - Did the selected contractor offered its best proposal, according to criteria laid down in the framework agreement? <p>To determine the clauses of the procurement contract, the Contracting authority shall observe the order stipulated in PPA, Art. 93c.</p> <p>PPA, Art. 93c, para. 2 and par. 3 (SG. 93/2011)</p> <p>Referring sources of information: review the correspondence of the contracting authority related to the conclusion of the particular contract - letters of invitation, the offers</p>		

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	<p>submitted, etc.</p> <p>Type of irregularity: Points 16, 17 and 18 of the Guidelines</p> <p>Analyze:</p> <ul style="list-style-type: none"> - whether the written invitation had been sent to all persons with whom a framework agreement was concluded - № and date of the letter and the addressee; - the specified in the invitation deadline for submission of tenders and whether it is adequate to the submission of tenders; - whether you confirm the ranking of potential contractors after the repeating the evaluation of the tenders received. 		
III.4 Public procurement contract			
51	<p><u>For procurement procedures opened before July 2010:</u></p> <p><u>Applicable also to procurement contracts signed following a framework agreement:</u></p> <p>Is the public procurement contract signed after the 10-days period for appealing the Contracting authority' award decision with ranking and selection of a contractor, in cases where:</p> <ul style="list-style-type: none"> - there is no complaints submitted against the Contracting authority' award decision or -there is complaint submitted, but no suspending of procurement procedure is requested as interim measure. <p>Is the public procurement contract signed after entry into force of the CPC / SAC act for rejection of the request for suspending of procurement procedure as an interim measure.</p> <p>Art. 41, para. 3 and 4 of the PPA</p> <p>Referring sources of information: check the acknowledgment of receipt of letters for sending of contracting authority' award decision, complaints, etc., if any, and the public procurement contract.</p> <p>Type of irregularity: Point 18 of the Guidelines</p> <p>Analyze:</p> <ul style="list-style-type: none"> - the dates on which the contracting authority' award decision to rank the participants and for selection of contractor is received (the starting date for appealation period); - the date on which the period for appeal has expired; - the date of contract signature; - the information on the presence or lack of complaints, accompanied by requests for 		

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	security measure.		
52	<p><u>For procurement procedures opened after July 2010:</u></p> <p><u>Applicable also to procurement contracts signed following a framework agreement:</u></p> <p>Is the procurement contract concluded after 14 days from notification of the stakeholders about the award decision and its entering into force, or entering into force of the court decision, by which a preliminary implementation of the contracting authority decision has been admitted.</p> <p>PPA, Art. 41, para 3, 4 and para 5</p> <p>Referring sources of information: check the acknowledgment of receipt of letters for sending of contracting authority' award decision, the complaints, etc., if any, and public procurement contract.</p> <p>Type of irregularity: Point 18 of the Guidelines</p> <p>Analyze:</p> <ul style="list-style-type: none"> - the dates on which the contracting authority' award decision to rank the participants and for selection of contractor is received (the starting date for appealation period); - the date on which the period for appeal has expired; - the date of contract signature; - the information about the date on which the court decision/order for allowed preliminary execution enters into force. 		
53	<p><u>Applicable also to procurement contracts signed following a framework agreement:</u></p> <p>Before contracting has the participant selected for contractor presented the following:</p> <ul style="list-style-type: none"> - a registration as legal entity of the consortium, which is selected for contractor, if The Contracting authority had such a requirement in the procurement notice; - documents, proving the absence of the circumstances under PPA, Art. 47, para. 1, 2 and 5; - a document proving that the performance guarantee is paid; - has all relevant registrations, presented a document or fulfilled any other requirement which are required in compliance with a statutory or administrative act and is stipulated by the contracting authority as a condition at the opening of the procurement procedure. (SG. 52/2010) <p>(PPA, art. 42, para. 1 and par. 2)</p> <p>Referring sources of information: check the certificates issued by the relevant authority,</p>		

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	<p>the presented document for proving the paid performance guarantee etc.</p> <p>Type of irregularity: Point 18 of the Guidelines</p> <p>Analyze the date and the issuer of the following documents:</p> <ul style="list-style-type: none"> - certificate for legal entity registration (applicable also if the contractor is an association, which is not registered, and the contracting authority has formulated such a requirement in the procurement notice); - certificate for lack of conviction for the persons under PPA, Art. 47, para. 4 (pursuant to PPA, art. 56, para. 2 and par. 3) - certificate of good standing if the participant fails to provide UIC under CRA, art. 23; - certificate of no tax liabilities to the state or municipality, if there is such a requirement specified in the procurement notice; - document of performance guarantee - payment order, receipt or bank guarantee; Check if the document certifies all performance guarantee obligation paid; - Other registration documents. <p>Анализирайте датата и издателя на следните документи:</p> <ul style="list-style-type: none"> - удостоверение за регистрация като юридическо лице (приложимо, ако изпълнителят е обединение, което не е регистрирано като такова, и възложителят е формулирал подобно изискване в обявлението за ОП); - свидетелства за съдимост на лицата по чл. 47, ал. 4 от ЗОП (като се имат предвид и чл. 56, ал. 2 и ал. 3 от ЗОП); - удостоверение за актуално състояние, ако участникът не е представил ЕИК по чл. 23 от ЗТР; - удостоверение за липса на задължения към държавата/общината, ако е посочено подобно изискване в обявлението за ОП; - документ за гаранция за изпълнение – платежно нареждане, разписка или банкова гаранция; Проверете дали документът за гаранция за изпълнение удостоверява изпълнението на цялото задължение за внасянето ѝ - други регистрационни документи. 	
54	<p><u>Applicable also to procurement contracts signed following a framework agreement:</u></p> <p>Do the provisions of the public procurement contract match the terms of the draft contract attached to tender documentation?</p> <p>The Contracting authority is obliged to conclude a public contract without amendings of the conditions of its award which is announced at the opening of the procerure</p>	

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	<p>PPA Art. 2, para. 1, item 3</p> <p>Guidance information sources: review the signed procurement contract and the draft contract attached in the tender documentation. Review the signed framework agreement if the contract is signed, based on a framework agreement,.</p> <p>Type of irregularity: Points 17 and 18 of the Guidelines</p> <p>Compaire the signed contract and the draft contract attached in tender documentation and find out if there are differences.</p> <p>In case of a contract signed after the framework agreement, review not only the draft contract attached at the procedure documentation, but also the framework agreement signed.</p>		
55	<p><u>Applicable also to procurement contracts signed following a framework agreement:</u></p> <p>Does the procurement contract contain all proposals from the offer of the bidder selected as contractor? (PPA, Art. 41, para. 2)</p> <p>Referring sources of information: review the signed procurement contract and documents containing the proposals based on which the participant is selected for contractor.</p> <p>Type of irregularity: Points 17 and 18 of the Guidelines</p> <p>Compare the signed procurement contract and the relevant proposals of the offer of the winning bidder in order to determine whether there are differences.</p> <p>Consider the period of performance of the contract; its cost; the technical specifications and the activities to be implemented by subcontractors</p>		
56	<p><u>Applicable also to procurement contracts signed following a framework agreement:</u></p> <p>Is the information for the signed contract / framework agreement sent to PPA and the OJEU within 7 days of its signature? (PPA, art. 44, para. 1) (PPA, Art. 45a para. 9, SG. 94/2008 / PPa, Art. 45a para. 10, SG. 52/2010)</p> <p>Referring sources of information: review the letters or the documents with which is sent the information PPA, respectively OJEU.</p> <p>Analyze the dates of the letters by which the information was sent.</p>		
57	<p><u>Applicable also to procurement contracts signed following a framework agreement:</u></p> <p>Is the public procurement contract amended after its signature, incl. up to the moment</p>		

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<p>of the present audit?</p> <p>The Contracting authority has no right to amend the signed contract except in specific cases. Significant changes in terms of the contract will exist if:</p> <ul style="list-style-type: none"> - If the amendment was included as conditions for the award of the contract in tender documentation, it might lead to receiving of substantially different proposals for the execution of the contract, - The amendment has changed the scope of potentially interested parties to the contract. - Amendment has changed the economic balance of the contract in favor to the contractinf authority. <p>(PPA, Art. 43, para. 1 and para. 2)</p> <p>Type of irregularity: Points 22-24 of the Guidelines</p> <p>Guidance information sources: review the signed public procurement contract and the documents compiled during the course of its implementation - annexes, acceptance protocols, invoices, etc.</p> <p>Compare the signed public procurement contract and the documents for acceptance of the activities performed.</p> <p>Check whether there are signed annexes.</p> <p>If there are amendments (with and without signed annexes), analyze their substance and determine whether they are significant.</p> <p>Analyze the reason for contract amendment - for example whether the amendment is a result of unforeseeable circumstances. In case the Contracting authority has pointed out any of the grounds of PPA, Art. 43, para. 2, check whether there is evidence to justify the occurrence of all facts and circumstances referred to in the rule.</p> <p>The scope of the check of this issue is not limited to the presented by the Beneficiary / MA documents, but also to all the facts and circumstances which happen from the moment of signing the contract until the audit check. It should be borne in mind that the modification may not be formal and despite the lack of signed annex by the parties in practice the parties have changed the contract, offering and accepting the performance other than originally planned.</p> <p>ATTENTION! Check if there was change in the proposals, based on which the bidder was selected for contractor (including those for the team to perform the contract, technical equipment, etc.).</p> <p>For example: check whether the contract is completed with the initially proposed experts or equivalent of the proposed / replaced in accordance with the procedure initially laid down for the exchange of experts (if any).</p>	
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IV. IRREGULARITY AND FRAUD INDICATORS RELEVANT TO THE PROCUREMENT PROCEDURE ("RED FLAGS").		
58	Are there indicators of presence of conflict of interest in the checked procurement procedure? Please formulate a conclusion with regards to the checked procedure, after performing point III of the guidelines to the present checklist.	
59	Are there indicators for negotiation during the bidding in the checked procurement procedure? Please formulate a conclusion with regards to the checked procedure, after performing point III of the guidelines to the present checklist.	
60	Are there indicators for unjustified award in the checked procurement procedure? Please formulate a conclusion with regards to the checked procedure, after performing point III of the guidelines to the present checklist.	

Conclusion (when filling in CL in PAWS the conclusion is document in question AO 047 of the section of the Public Procurement checklist in audit of operations).

The procedure is carried out legally, no deviations found. OR

I found number of deviations that have no financial impact - Reference - Questions № above. AND / OR

I found number of deviations that have a financial impact - Reference - Questions № above.

Auditor performed the check (name, place, date):	
Head of the audit team carried out the review of the check (date):	
<p>Conclusion from the review of the Head of the audit team:</p> <ul style="list-style-type: none"> - The auditor has completed the general information about the procurement and column "Yes / No / NA" for all check questions; - The deviations established are documented in the column "Comments / References" in accordance with the general guidelines in CL – i.e. deviations are confirmed. - I agree with the proposal for imposing of financial correction (size pursuant to the guidelines) / disagree with the proposal for a financial correction in question - I consider that it shall be not 10%, but 5% because - Confirm / do not confirm the identified indicators of fraud in the checked procedure, described in the column "Comments / References" section IV of the checklist. 	

Annexes: