

Public Procurement Department
under the Ministry of Finance of the Kyrgyz Republic



Audit of Public Procurement

Presenter: Public Procurement Department

Achievements in the field of Public Procurement of the Kyrgyz Republic

- The new Law of the Kyrgyz Republic "On Public Procurement" No. 72 entered into force on 3rd of April 2015
 - The Guidelines for application of the new Law of the Kyrgyz Republic "On Public Procurement" are developed
 - All procuring entities will be transferred to electronic method of procurement by the end of 2015
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Statistical Data

- In May 2015, 862 procuring entities and 420 suppliers were registered in the electronic system
 - 89 announcements were published through the system in 2014, and 2001 announcements were published in 2015
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Statistics on the published announcements

#	Month	Quantity
1	Whole year 2014	89
2	January 2015	52
3	February 2015	172
4	March 2015	497
5	April 2015	630
6	May 2015	582
	Total	2022

The portal of public procurement (www.zakupki.gov.kg)

ОФИЦИАЛЬНЫЙ ПОРТАЛ ГОСУДАРСТВЕННЫХ ЗАКУПОК КЫРГЫЗСКОЙ РЕСПУБЛИКИ

Регистрация Войти

Планы Объявления Победители Отмененные торги Договоры Аукционы

ЗАКУПАЮЩИМ ОРГАНИЗАЦИЯМ ПОСТАВЩИКАМ

Быстрый поиск РАСШИРЕННЫЙ ПОИСК

Поиск среди 0 объявлений

по наименованию объявления, дата, закупочной организации, по № объявления

строгое соответствие значений

Найти

Служба поддержки
+996 (312) 62-50-54
+996 (551)

Часто задаваемые вопросы
Жалобы
Форум Государственных закупок
Тендера объявленные Проектами

НОВОСТИ И ПУБЛИКАЦИИ

16-04-2015
Проект АБР по ЭГЗ объявляет ПОВТОРНО 2 ВАКАНСИИ на позиции полевых ассистентов по Баткенской и Нарынской областям

10-04-2015
Планируемые СЕМИНАРЫ в г. Баткен

10-04-2015
Внимание!!! Новый Закон о Государственных закупках

06-04-2015
Проект АБР по Внедрению электронных государственных закупок объявляет 4 ВАКАНСИИ на позиции полевых ассистентов

ОБЪЯВЛЕНИЯ

Последние добавленные Крупные Последние завершённые Тендеры объявленные проектами Протокол вскрытия

06.05.2015 01:57 / 27.05.2015 11:00
Учреждение "Баткенское областное управление капитального строительства Департамента жилищно-гражданского строительства при Государственном агентстве по строительству и региональному развитию при Правительстве Кыргызской Республики"
Наименование закупки: Строительство(продолжение строительства) школы на 275 уч/ч в с.Жаш-Тилек Актурпакского а/о Кадамжайского района Баткенской области
СУММА 66 991 808 COM

05.05.2015 15:13 / 27.05.2015 11:00
Учреждение "Баткенское областное управление капитального строительства Департамента жилищно-гражданского строительства при Государственном агентстве по строительству и региональному развитию при Правительстве Кыргызской Республики"
Наименование закупки: Строительство спортзала к школе им. Б. Примова в с. Алсамат Ульмуновского а/о Кадамжайского района Баткенской области

05.05.2015 15:47 / 26.05.2015 14:00
Базар-Коргонский районный отдел образования
Наименование закупки: закупку товаров на проведение текущего ремонта школ Базар-Коргонского района
СУММА 3 029 999,9 COM

05.05.2015 15:52 / 26.05.2015 15:50
Ноокатский районный центр гос. санитарно-эпидемиологического надзора
Наименование закупки: Медикаменты, Реактивы и др. средства
СУММА 1 138 080 COM

Audit of public procurement includes **EXTERNAL** and **INTERNAL** audit

EXTERNAL AUDIT: The Chamber of Accounts is a supreme state audit body of the country in charge of auditing all state and municipal enterprises, organizations and institutions of the Kyrgyz Republic and obliged to ensure effective use of public funds and resources, including those allocated for public procurement purposes.

Audit of public procurement includes **EXTERNAL** and **INTERNAL** audit

- **INTERNAL AUDIT:** must be carried out in the field of public procurement (hereinafter Procurement Audit) in accordance with the Law No. 29 of the Kyrgyz Republic “On Internal Audit” (hereinafter the Law), the Internal audit standards of the Kyrgyz Republic (hereinafter the Standards) approved by the Government Decree No. 296 of the Kyrgyz Republic as of June 3, 2014, the Ethical Standards of Internal Auditors of State Bodies and Institutions of the Kyrgyz Republic (hereinafter the Ethical Standards) approved by the Government Decree No. 721 of the Kyrgyz Republic as of 31 December 2013, and the Guidelines for Internal Audit.
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The content of the internal audit in the field of public procurement

Procurement Audit is:

- analysis and evaluation of the relevance of procurement planning,
- analysis and evaluation of feasibility and effectiveness of procurement,
- analysis and evaluation of the procurement results, achievement of the objectives of procurement,
- as well as achievement of the objectives and implementation of activities stipulated by the Government of the Kyrgyz Republic.

Procurement Audit must cover:

- Planning phase of procurement of goods (works, services)
 - Procurement phase
 - Contract award and execution phase
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The content of the internal audit in the field of public procurement

Results of procurement audit are:

- Assessment of public needs satisfaction, taking into account the budget expenditures
- Assessment of relevance of procurement planning, including the purchase price reasonableness,
- Assessment of feasibility and effectiveness of specific purchases.

At the same time, the assessment covers fulfillment of conditions of public procurement agreements (contracts) related to timeframes, volume, contract amounts, quantity and quality of purchased goods, works and services, as well as pricing procedures and effectiveness of contract management system

The main stages of the audit



Objectives of Procurement Audit

- To determine how the control system works throughout the complete procurement cycle and evaluate the information on legality, appropriateness, reasonableness (including analysis and assessment of procedure for procurement justification planning and of reasonableness of procurement needs), timeliness, efficiency and effectiveness of procurement expenses related to the contracts to be signed, signed and executed; determine sufficiency of control mechanisms aimed at minimization of the main risks inherent in the system
 - To receive confirmation that the key means of control function effectively
 - To provide necessary recommendations
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Subject and Principles of Procurement Audit

The subject of procurement audit is a process of use of public funds allocated to procurement in accordance with the legislation requirements on public procurement

The principles of procurement audit are:

- Reliability
 - Responsibility
 - Proper professional attitude
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Review of the Steps in Procurement Audit

Planning

- Step 1 – Confirmation of the scope of audit.
- Step 2 – Introduction to the object of audit.
- Step 3 – Review of the previous audit.
- Step 4 – Preliminary planning.
- Step 5 – Meeting with a responsible employee.

Defining and documenting

- Step 7 – Defining and documental system description, determination of process and control procedures.

Evaluation

- Step 8 – Comparison of means of control with the control goals, and evaluation of reliability of their functioning.
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Review of the Steps in Procurement Audit

Testing

- Step 9 – Planning and execution of tests for compliance.
- Step 10 – Evaluation of the tests' results and, if necessary, development of procedures for determining shortcomings.
- Step 11 – Evaluation of the results of tests for the presence of shortcomings.

Reporting and completion

- Step 12 – Summarizing received data to prepare a draft audit report for discussion.
- Step 13 – Discussion of the received data / recommendations with the responsible employee. Coordination of actions and the time scale for implementation.
- Step 14 – Checking and evaluation of the audit folder.

Tracking

- Step 15 – Tracking.
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Working documents

The main objective of the working documents are:

- documenting the evidence obtained during the audit process
 - documenting the received data and conclusions of the audit team
 - creation of the information base available for use by audit teams
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Directions and issues of procurement audit

During the procurement audit process, internal auditor examines the following list of issues, which is not exhaustive:

- control environment
 - analysis of the procurement process
 - procurement planning
 - accounting
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Thank you for attention!

