

## KEY MESSAGES OF THE AUDIT

### As a result of work performed, the Tribunal de Contas concluded:

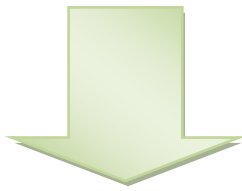
- There was no evidence whether the audited entities have carried out *ex ante* formal evaluations, i.e., they did not carry out any cost-benefit analysis that justified such decision. This fact suggests that these initiatives have not always answered to a justified and fundamental need for the public contracting entities.
- The market consultation was not a volunteer and commonly used practice, except for the situations in which the law expressly prescribed their mandatory character. As for the type of award, the *direct award procedure* was chosen in 86% of the cases.
- From the analysis of the different procedures adopted, in particular in terms of the direct award procedure, nearly 53.7% of them did not show to have been gone through by any prior consultation.
- The situations in which the direct award procedure resulted from a suggestion of the different ministries are particularly worrying.
- The systematic *ex-post* evaluation practice was not detected either, through the elaboration of evaluation reports or other tools that mentioned the outcomes obtained, the quality and the performance of the consultants in order to optimize the resources in future contracts.
- The absence of evaluation reports is not compatible with the rigour and correctness of the management of public money by public entities.

### Following these conclusions, the TC has recommended to:

- Enforce the principles of competition, information and transparency as well as, the strict observance of the good management criteria for the public money.
- Order the services and bodies of the Central Administration to promote the cost-benefit analysis during the *ex-ante* stage of the procurement procedures and the evaluation of the performance of the awarding entity during the *ex post* stage of the procurement procedure, and the respective outcomes should be put in writing and referenced to in the activity reports of the competent authorities.
- Consider if, in terms of economy, efficiency and effectiveness criteria, at the level of Central Administration, the existing 96 services and bodies in 2007, having consultative competencies, should remain as they are and simultaneously resort themselves, without showing the respective need, to external consulting services.

**MAIN QUESTION:**

**At what level and whole cost did public bodies led the procurement of consulting services and at what price, in order to achieve value for money and comply with sound procurement principles regarding to legal framework within the EU?**



**MAIN ANSWER:**

**Audited public bodies did not always comply with robust and sound procurement principles, and there was little evidence of real benefits and *vfm* derived from the procurement of these services.**

The abstract from the audit report in English version can be found in the following web site:

[http://www.tcontas.pt/en/reports/audit\\_report\\_29-08-2s.pdf](http://www.tcontas.pt/en/reports/audit_report_29-08-2s.pdf)