

Comment Matrix – FIPP members consolidated comments and WGPPA response on revised GUID 5280 Draft

Country or Entity	Date	Section	Suggestions/Comments	Comments to the suggestion
<b>General comments</b>				
TSF	27/07/2021	n/a	We are suggesting that Chapter 5 - <i>Planning Public Procurement Audits</i> be split into 2 Chapters namely, <i>Chapter 5 – Key Considerations in Public Procurement Audits</i> and <i>Chapter 6 – Planning Public Procurement Audits</i> . This is because, the current Chapter 5 – <i>Planning Public Procurement Audits</i> include other aspects that might need to be considered as key considerations and leave the chapter to include key aspects of audit plan mainly audit objective, question and sub-questions, scope, assessment criteria, methods, team formulation, etc.	Accepted. Done (06.08.2021)
<b>General Issues</b>				
FIPP	10/11/2021	n/a	<p><b>1. Do we:</b></p> <p>a) support the idea that this GUID should provide guidance on which audit type to choose for identified risk and then describe how to do the planning, defining audit objectives etc? Or</p> <p>b) wish the GUID to state which audit types the GUID support in the sections on ‘objective’ and ‘scope’ and provide guidance by suggesting audit questions for these audit types.</p> <ul style="list-style-type: none"> <li>• FIPP members support option (b) with a focus on guiding the auditor and not be focused on the organizational level. And it should focus on supporting PA and CA.</li> </ul> <p><i>Action required of project group: When the “objective” and “scope” sections are separated/revised, please ensure there is clarity on the audit types covered</i></p>	Accepted. Done

		n/a	<p><b>2. Do we agree with PAS that the GUID should include paragraphs covering the subject matter itself or do we want the WG to go back and rewrite, focusing on giving guidance on the audit related to the relevant steps in the auditing process (planning, conducting, etc.)?</b></p> <ul style="list-style-type: none"> <li>FIPP members generally agreed that some introduction of subject matter is needed, but the main focus in this GUID is to give support to the auditor on “how to do the audit”. Any copy/paste of ISSAI 300 and 400 should be avoided, for example, in the definitions of attestation and direct reporting.</li> <li><i>Action required of project group:</i> Take a look at the privatization GUID (attached) to get an understanding of how the chapters Introduction, Objective, Definitions and Scope could look like. (The privatization GUID should be consulted for inspiration and not copy/pasting. The project group must revise the draft GUID based its own logic and story it wants to tell.)</li> </ul>	<p>Accepted.</p> <p>The objectives &amp; scope sections changed based on the GUID on privatization scheme.</p>
		n/a	<p><b>3. Do we want the PG to rearrange the GUID to include a separate scope section?</b></p> <ul style="list-style-type: none"> <li>FIPP members answered “yes.”</li> <li><i>Action required by project group:</i> Please revise to create a separate scope section, to include paragraphs moved to other sections when the draft was last revised.</li> </ul>	<p>Accepted. Done.</p>
		n/a	<p><b>4. Should we ask the working group to delete all information on general issues or should we keep this general information in the GUID?</b></p> <ul style="list-style-type: none"> <li>FIPP members thought there were some areas where the general issues text could be deleted or shortened.</li> <li><i>Actions required by project group:</i> <ul style="list-style-type: none"> <li>Shorten text and not repeat ISSAI 100; e.g. 14-18 can be deleted.</li> </ul> </li> </ul> <p>Para 20 should be deleted and the scope section could introduce what kind of engagements this GUID covers, taking the relevant and applicable</p>	<p>Accepted. Done.</p>

			information from paragraphs 21-25. Similarly shorten the subject matter paragraphs 26-28.	
		n/a	<p><b>5. Should principles of public procurement be included in the GUID? And if so should it be in the GUID itself or moved to an annex?</b></p> <ul style="list-style-type: none"> <li>FIPP members thought these could be moved to an annex.</li> </ul> <p><i>Action required by project group:</i> Move paragraphs 29-32 to annex; also move details about operational tendering phases described in 39-40 to an annex and generally shorten the text in the remaining paragraphs.</p>	Accepted. Done
		n/a	<p><b>6. Do we agree that the GUID on public procurement includes guidance with focus on the conditions of emergency/COVID?</b></p> <ul style="list-style-type: none"> <li>FIPP members thought references to COVID could be outdated soon.</li> <li><i>Action required by project group:</i> COVID-19 as a specific emergency could be removed; however, the text referring to emergencies in general should remain or be revised as needed. If considered appropriate, reference could also be made to GUID 5330 on disaster management.</li> </ul>	<p>Accepted.</p> <p>References to COVID-19 were taken out and reference to GUID 5330 was already included</p>
		n/a	<p><b>7. Do we agree that the GUID on public procurement include the suggested guidance on fraud and corruption?</b></p> <ul style="list-style-type: none"> <li>FIPP members agreed that fraud is a big risk in procurement and becomes a higher risk in emergency situations.</li> </ul> <p><i>Action required by project group:</i> Consider moving certain sections in paragraphs 45-58 to chapters 6 and 7 on Planning and Conducting an audit, as they may be more relevant there.</p>	<p>Accepted partially. The section was shortened from 14 to 6 paragraphs.</p> <p>The part on fraud and corruption was in chapter 6 and was moved to 5 on the suggestion of a Committee.</p>
		n/a	<p><b>8. Do we want the project group to go through the abbreviations section and rearrange the key terms as either definitions, concepts to explain the first time it is introduced in a text or as part of an annex?</b></p>	Accepted.

		<ul style="list-style-type: none"> <li>FIPP members suggested the definitions/abbreviations could be moved to an annex.</li> </ul> <p><i>Action required by project group:</i> Move to annex. Definitions could be kept in a separate chapter from abbreviations. We refer to the GUID on privatization for inspiration. Definitions copy/pasted from ISSAIs 100-400 could be deleted.</p>	Abbreviations and definitions (except for Public procurement itself) moved to Annex 2.
Specific Issues			
Ch. 1	9. In general, the GUID should refer to the principles, and where needed to the standards. As this GUID focuses on PA and CA, references to ISSAI 200 should be deleted. In addition, <b>references to other GUIDs should be avoided</b> . The references to GUID 39XX should be replaced by a reference to the general PA principles in ISSAI 300. Likewise for any CA references.	Accepted partially. This comment contradicts comment 6 (see above and text in yellow).	
Ch. 1	Avoid the phrase “public procurement auditor” as it sounds as this is a distinct audit type rather than a distinct subject matter.	Accepted. Found only once.	
Ch.1, p. 4	Suggest removing references to GDP which will become outdated.	Accepted partially. Reference to GDP made as general as possible.	
Ch.1, p.5	Suggest deleting as similar references are made in p.31-32.	Accepted partially. Moved to Annexures.	
Ch.2, p.9	Suggest removing; paragraph 8 is sufficient.	Accepted.	
Ch.2, p.11	Suggest “audit risks and solutions” be revised based on revised scope and objectives.	Accepted.	
Ch.3	Suggest moving to an annex	Not Accepted. Does this refer to definitions and abbreviations? We commented above in <b>general comment 8</b>	

	Ch.4, p. 15-16	Suggest deleting	Accepted. Is this 3 parties? Already mentioned above.
	Ch.4, p. 33 – 34	Suggest making 3E's guidance more specific.	It seems ok as it is. No concrete suggestions made.
	Ch.5	In general, chapter 5 is too lengthy. After the four first chapters, the next chapter would normally cover planning. This chapter should be read through carefully to consider if information rather belongs in chapter 6 Planning or chapter 7 Conducting.	The Chapter was made on the suggestions from the TSF. Does this imply we need to reverse the process and delete the chapter?
	Ch.5, p.39 – 40	Suggest moving the operational tendering phases to an annex.	Accepted. Done.
	Ch.5, p.61 – 66	The reference to COVID should be removed. If however some of the content on audit questions in emergencies could be linked to emergencies in general, these could be included as part of the planning.	Already mentioned above in 6.
		Link the public procurement principles to criteria. <b>Leave the principles in the text</b> and then describe how they could serve as the basis for further criteria.	Contradictory to what is required in <b>general comment 5</b> . See text in yellow.
	Ch.6, p.74 – 76	Most of this information is already covered in the ISSAIs. Suggest to remove the general information and refer to ISSAI 300 or 400.	Accepted. Paragraphs deleted.
	Ch.6, p. 85 – 86	Suggest deleting as text is repetitious of ISSAI 300/400.	Paragraphs deleted.
	Ch. 7 – 8	The chapters 7&8 should be carefully reviewed and revised to trim some generic information: <ul style="list-style-type: none"> <li>• by deleting general information which can already be found in 300, 400, 3000 and 4000 (avoid <i>copy/pasting</i>) and</li> <li>• based on assumption that auditors are well aware of ISSAI concepts and use this GUID only as supplementary guidance.</li> </ul>	Accepted. Done.