



Audit of aid - subsidies granted and audit of the emergency contracting carried out in the financial year 2020 by the local entities of the Valencian Region as a result of the COVID-19 pandemic.

Speaker: Miguel Olivas Arroyo. Auditor at the Audit Office of the Valencian Autonomous Community

International seminar: “Value and benefits of regional external public sector audit institutions, especially against the background of the COVID-19 pandemic”

Sarajevo, 5 November 2021

Organizers:



AUDIT OFFICE OF THE INSTITUTIONS IN THE
FEDERATION OF BOSNIA AND HERZEGOVINA

General aspects of the audit

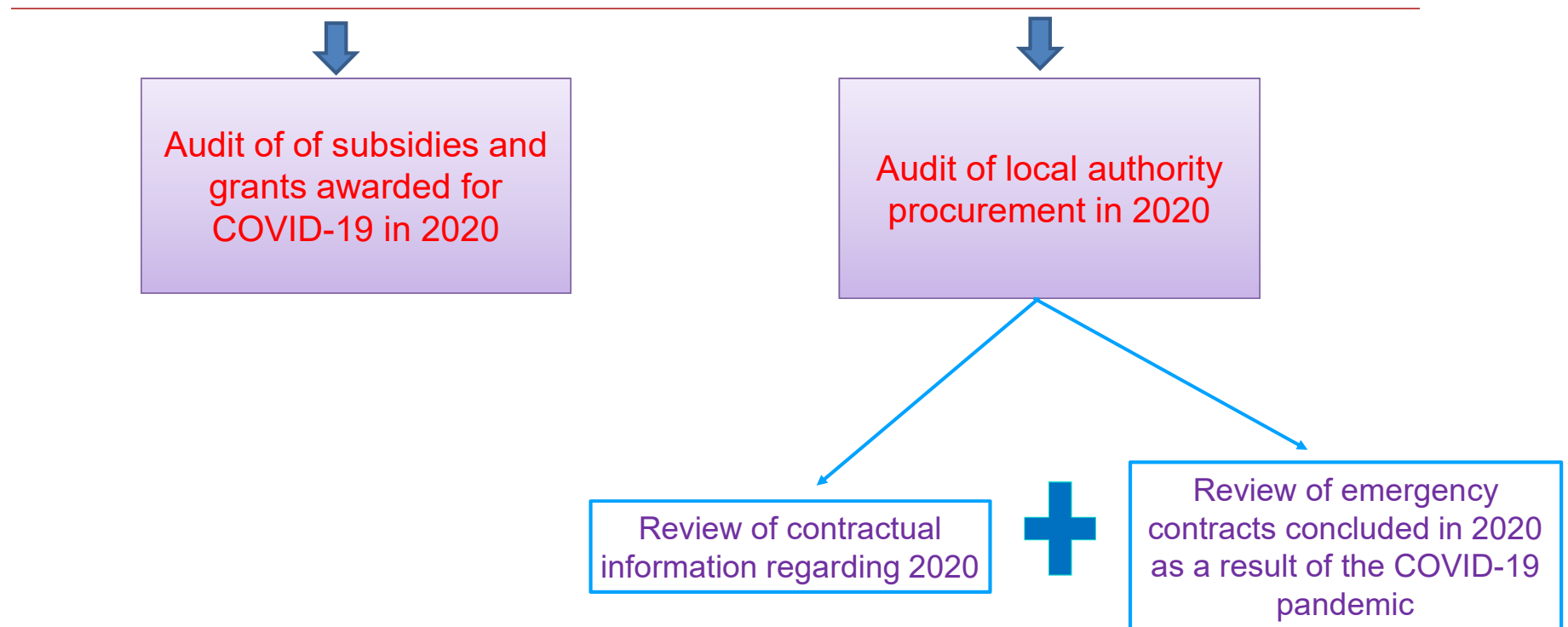


Objective scope

Annual Action Plan 2021



Among other things, it includes audits of local authorities:



Subjective scope

The subjective scope of the audit covered the three provincial councils and the municipalities with a population of more than 50,000 inhabitants as at 1 January 2020.

		Inhabitants	
Province of Alicante		1.879.888	977.014 52,0%
Alcoy/Alcoi	59.354		
Alicante/Alacant	337.482		
Benidorm	70.450		
Elche/Elx	234.765		
Elda	52.813		
Orihuela	78.505		
San Vicente del Raspeig/Sant Vicent del Raspeig	58.978		
Torre Vieja	84.667		
Province of Castellón		585.590	225.557 38,5%
Vila-real	51.293		
Castelló de la Plana	174.264		
Province of Valencia		2.591.875	1.098.183 42,4%
Gandia	75.798		
Paterna	71.035		
Sagunto/Sagunt	67.173		
Torrent	83.962		
València	800.215		
			Total CV: 5.057.333
			Total selection: 2.300.754

45,5 %

Subjective scope

Municipio	Provincia	Población 01/01/2020
València	Valencia	800.215
Alicante	Alicante	337.482
Elche	Alicante	234.765
Castellón de la Plana	Castellón	174.264
Torre Vieja	Alicante	84.667
Torrent	Valencia	83.962
Orihuela	Alicante	78.505
Gandia	Valencia	75.798
Paterna	Valencia	71.035
Benidorm	Alicante	70.450
Sagunto	Valencia	67.173
Alcoy	Alicante	59.354
S. Vicente del Raspeig	Alicante	58.978
Elda	Alicante	52.813
Vila-real	Castellón	51.293



● Alicante
● València
● Castellón de la Plana



Temporal scope

FINANCIAL YEAR 2020

And implementation during financial year 2021...

Stages of the audit

Start of audit activity

- Annual Action Plan

Preliminary analysis

- Review, compare and evaluate available data in order to identify risks and areas of particular concern in the entity to be audited

Planning

- What is to be audited?
- What means will be available?
- What is the estimated time?

Implementation

- Audit tests
- Remarks
- Technical discussion

Report

- Draft project
- Allegations
- Final report



Start of the audit

AUDIT INITIATION DOCUMENT

(MFSC-1212 Audit Initiation Document of the Audit Office of the Valencian Community
NIA-ES-SP 1210 and GPF-OCEX 1211)

- **Objective and scope of the audit**

In accordance with the provisions of the PAA2021, we are going to carry out an audit to put forward our conclusions on monitoring compliance with prevailing legislation during 2020 with regard to **contractual management and the management of aid and subsidies granted due to COVID-19 pandemic**, by the City Council of XXX.

- **Responsibilities of the Audit Office of the Valencian Community**

- **Responsibilities of the governing and management bodies of the local authority**

- **Reports**

- **Audit teams**

- **Request/application**

In order to carry out our work as efficiently as possible, we require you to:

Return the duly signed acknowledgement of receipt of this document (model enclosed).

Please indicate the person responsible for the local authority who will be contacted by the auditor to conduct the audit.





Start of the audit

AUDIT INITIATION DOCUMENT

(MFSC-1212 EI Audit Initiation Document of the Audit Office of the Valencian Community).
NIA-ES-SP 1210 and GPF-OCEX 1211

REPLY OF THE LOCAL AUTHORITY

On 26 March 2021, I received the Audit Initiation Document of the City Council of XXX, to be conducted by the Audit Office of the Valencian Community.

We have read and understood the Audit Initiation Document in its entirety.

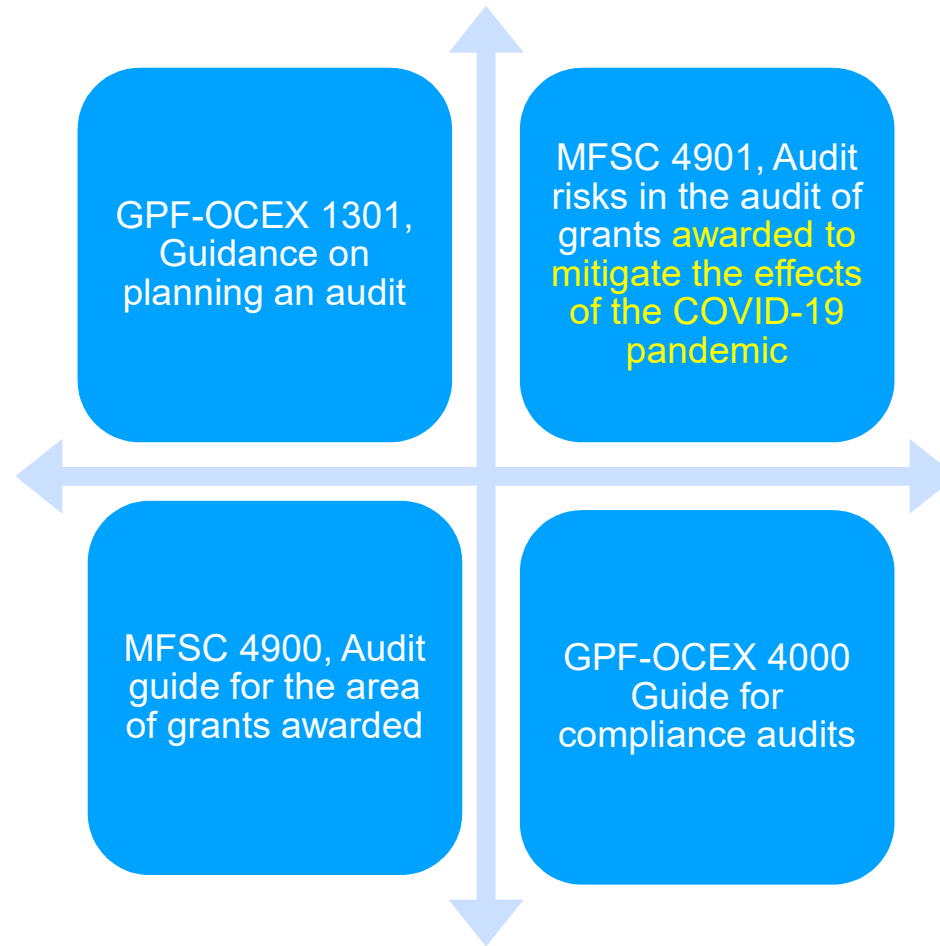
The person who **will act as coordinator** with the audit team of the Audit Office will be: XXXX, his/her contact telephone number is XXXX and his/her e-mail address is XXXX.
Digitally signed by the Mayor

The background of the slide features a photograph of a building's exterior, showing windows and architectural details. A large, semi-transparent red triangle is overlaid on the left side of the image, pointing towards the bottom right corner. The text is positioned on the white background within this red area.

**AUDIT OF SUBSIDIES AND GRANTS AWARDED BY LOCAL AUTHORITIES
DUE TO THE COVID-19 PANDEMIC**

Planning

Planning memorandum



SCOPE AND OBJECTIVE

The main objective of the audit is to conduct a **compliance audit** of the subsidies and aid granted by local authorities for COVID-19 in 2020, in view of their quantitative and qualitative importance in managing the social and health crisis resulting from the pandemic.

For this, we will need to obtain audit evidence that provides a sufficient and appropriate basis to substantiate our overall findings which we will express **in the form of limited assurance**, in view of the audit risks that have been identified at this planning stage and taking into account **time and human resource constraints**.

COVID-19. IMPACT ON METHODOLOGY

Given the teleworking situation agreed by the Board of the Audit Office as a result of the COVID-19 pandemic, in principle there will be no on-the-spot review of grant files, nor will there be face-to-face meetings with the staff of local authorities, using as an alternative computer tools for obtaining information and holding meetings.

Thus, the files will be obtained by telematic means and the available electronic tools will be used for the analysis and processing of the information.

Notwithstanding the above, meetings may be scheduled, if deemed necessary, at the Audit Office or at the headquarters of the audited entities, taking into account the precautions provided for in the protocol of action approved by the Institution.

APPLICABLE BASIC REGULATION

- a) **Royal Decree 463/2020 of 14 March declaring a state of alarm for managing the health crisis situation caused by Covid-19, as well as its subsequent extensions.**
- b) **Royal Decree-Law 7/2020 of 12 March adopting urgent measures to respond to the economic impact of COVID-19.**
- c) **General Law on Subsidies (GLS) 38/2003 of 17 November 2003.** According to article 8.3 GLS, the management of grants shall be carried out in accordance with the following principles:
 - **Publicity, transparency, competition, objectivity, equality and non-discrimination.**
 - **Effectiveness in meeting the objectives set by the granting authority.**
 - **Efficiency in the allocation and use of public resources.**

Almost all of Covid-19 subsidies are granted directly, in application of the provisions of Article 22.2.c and Article 28, sections 2 and 3 of the GLS.

- d) **Royal Decree 887/2006, of 21 July, approving the Regulation of the GLS (GLSR).**
- e) **Act 2/2015, of 2 April, on Transparency, Good Governance and Citizen Participation of the Valencian Community (Transparency Act).**
- f) **The regulatory bases, calls for grants and agreements, where applicable, constitute the specific regulations applicable to grants.**

INTERNAL CONTROL IN THE AREA OF SUBSIDIES

	Process		Beneficiaries
Ongoing prior control (Strategic Subsidy Scheme)	Internal control role (full or prior limited)	Voluntary ex-post control	Mandatory ex-post financial control

Accordingly, WE HAVE REQUESTED:

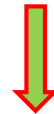


- a) Information on the strategic subsidy scheme in force in 2020, its resolutions of approval and any modifications that may have been made to incorporate the subsidies agreed due to the COVID-19 pandemic.
- b) The existence or non-existence of a plenary resolution regulating the limited prior internal audit function and its scope.
- c) The objections, if any, that may have been issued in the exercise of the internal audit function on the sample of subsidies to be reviewed.
- d) The existence of a constant financial control plan and the reports issued on the area of subsidies.

OBTAINING THE POPULATION TO BE AUDITED. COVID-19 SUBSIDIES

The population to be audited consists of the specific grant lines awarded in 2020 for COVID-19.

Sources for information are difficult to obtain as there is no centralized COVID-19 aid and subsidy database and the National Subsidy Database has a number of shortcomings relevant to our audit, which are described below:



- The information contained in the database may not be complete.
- There are entities that do not publish information on all calls for grants or they publish it late.
- Lack of a specific COVID-19 field, which does not make it easy to identify the aid granted for this purpose.
- The National Subsidy Database does not identify the financial year for the submission of applications.

OBTAINING THE POPULATION TO BE AUDITED. COVID-19 SUBSIDIES

In response to the above RISK, WE HAVE REQUESTED:

the audited entities to provide us with the list of COVID-19 aid administered during the financial year 2020, duly signed and certified by the heads of the areas concerned or the audit coordinators.

AND WE HAVE CHECKED:

- The information on external funding of grant lines with that obtained from the Regional Government (General Accounts team) and the Provincial Councils.
- The grant lines named as COVID in the National Subsidy Database
- The strategic grant plans in place in 2020
- The transparency portals
- Homogeneity of data in the lists received

BUDGET IMPLEMENTATION OF COVID-19 GRANTS IN 2020

Local authority	Number of lines	Final budget (A)	Executed 2020/2021 at the date of the list (B)	Execution degree (B)/(A)	Executed 2020/2021 at the date of the list adjusted
Ayuntamiento de Alcoy	11	1.895.514	772.866	40,8%	772.866
Ayuntamiento d'Alacant/Alicante	13	13.202.091	10.881.823	82,4%	10.881.823
Patronato de turismo	1	382.857	356.478	93,1%	356.478
Ayuntamiento de Alicante y entes dependientes	14	13.584.948	11.238.301	82,7%	11.238.301
Ayuntamiento de Benidorm	9	7.915.699	5.720.692	72,3%	5.720.692
Ayuntamiento de Castelló de la Plana	9	2.690.347	2.513.715	93,4%	2.513.715
Ayuntamiento de Elche	4	7.099.093	6.127.555	86,3%	3.897.555
Ayuntamiento d'Elda	0	0	0	-	0
Instituto de desarrollo de Elda y servicios administrativos	2	879.907	375.540	42,7%	375.540
Instituto municipal de servicios sociales	4	1.225.402	988.773	80,7%	709.516
Ayuntamiento de Elda y entes dependientes	6	2.105.309	1.364.314	64,8%	1.085.057
Ayuntamiento de Gandia	9	4.212.714	2.897.251	68,8%	2.197.251
Ayuntamiento de Orihuela	4	1.060.591	1.022.570	96,4%	1.022.570
Ayuntamiento de Paterna	8	2.823.146	1.423.295	50,4%	923.295
Ayuntamiento de San Vicente del Raspeig	9	1.439.369	1.137.153	79,0%	1.137.153
Ayuntamiento de Sagunto	3	2.362.821	1.539.995	65,2%	1.329.995
Ayuntamiento de Torrent	10	2.366.584	910.884	38,5%	910.884
Ayuntamiento de Torrevieja	2	503.633	338.411	67,2%	338.411
Ayuntamiento de València	20	23.303.465	22.835.290	98,0%	22.835.290
Ayuntamiento de Vila-real	4	166.864	126.309	75,7%	126.309
Diputación provincial de Alicante	353	12.281.033	9.354.853	76,2%	9.354.853
Diputación	5	3.239.050	3.116.808	96,2%	3.116.808
Patronato de turismo	1	395.676	199.155	50,3%	199.155
Diputación provincial de Castellón	6	3.634.726	3.315.963	91,2%	3.315.963
Diputación	7	1.950.000	1.887.155	96,8%	1.887.155
Patronato de turismo	23	1.495.561	970.607	64,9%	970.607
Diputación provincial de Valencia	30	3.445.561	2.857.762	82,9%	2.857.762
Subtotal ayudas y subvenciones corrientes concedidas en 2020 por razón de la COVID-19	511	92.891.417	75.497.177	81,3%	71.577.920

Local authority	Number of lines	Final budget (A)	Executed 2020/2021 at the date of the list (B)	Execution degree (B)/(A)	Executed 2020/2021 at the date of the list adjusted
Provincial Council of Alicante	3	18.967	16.111	84,9%	16.111
Provincial Council of Valencia	2	100.000	100.000	100,0%	100.000
Sub-total aid and <u>capital grants</u> awarded in 2020 due to the COVID-19	5	118.967	116.111	97,6%	116.111
<u>Total aid and grants</u> awarded in 2020 due to the COVID-19	516	93.010.385	75.613.287	81,3%	71.694.030



BUDGET IMPLEMENTATION OF COVID-19 GRANTS IN 2020

Local authority	Number of lines	Executed 2020/2021 at the date of list adjusted	RNL chapter 4 or 7	COVID-19 aid/RNL	RNR related	External funding percentage
Subtotal <u>current</u> aid and grants awarded in 2020	511	71,577,920	575,727,466	12.4%	9,056,094	12.7%
Sub-total aid and capital grants awarded in 2020	5	116,111	82,575,192	0.1%	0	0.0%
Total aid and grants awarded in 2020 due to COVID-19	516	71.694.030	658.302.658	11.5%	9,056,094	12.6%

RNL: Recognized net liabilities

RNR: Recognized net revenue

GRANT MANAGEMENT PROCESS

The grant process has the following stages: initiation, processing, implementation, accounting and payment.



Each subsidy line is processed by different managing departments:

The granting is the responsibility of the respective area (social services, economic promotion, transport, festivities, etc.),

The justification is the responsibility of the area concerned together with the internal control area

The accounting and payment process involves the accounting and treasury areas.

Therefore, the information to be obtained for the audit is broken down into the different departments involved.

Most significant audit risks identified in the planning stage:

1. Many public sector bodies involved.
2. Vast and complex applicable regulations.
3. Audit risks in the IT environment.
4. Obtaining complete and reliable population receiving COVID-19 subsidies. Deficiencies in the available sources. The entity itself will be required to certify the subsidies granted.
5. Existence and updating of the Strategic Grant Plan.
6. Reduction or abolition of the internal control exercised by the Internal Control Department.
7. Existence of adequate and sufficient appropriations.
8. Widespread use of direct grants (Article 22 General Subsidy Law and Article 168 Law 1/2015). Beneficiaries are exempted from requirements and conditions of justification.
9. The same beneficiary receives several grants.

REVIEW OF GRANT LINES AND FILES

The selection of the sample has been performed on the basis of the risk factors and criteria outlined in the Audit Manual of the Audit Office MFSC-4900 and 4901 guidelines, which are substantiated and documented in the working papers. In particular, we have used the following criteria in combination:



- Grants with significant credit endowment: amount to be granted.
- Number of beneficiaries
- Amount of recognized liabilities

We have selected one line per local authority and the total representativeness of the sample is 36.6% of the COVID-19 expenditure executed.



We have selected the action with the highest execution, which, in general, corresponds to **aid to the self-employed and SMEs**.

REVIEW OF GRANT LINES AND FILES

For the purpose of asking for information on the selected files, we have sent letters requesting the sample to be reviewed to the coordinators of the local authorities.

Most local authorities have given us access to their file managers. For the rest, the documentation has been provided through filedrop.


With regard to the level of the review, most of the lines selected are characterized by the granting of small amounts of aid, divided in **a large number of beneficiaries** with extensive documentation to be submitted by each beneficiary.



The review of a significant number of beneficiaries has been limited by the availability in time and form of the requested documentation, and the existing time limitation for issuing the joint report on the eighteen local authorities audited.

Guide of checks to be performed:

- A) Checks prior to the awarding of the grant.
- B) Checks to be performed in relation to the award of subsidies and the implementation of the subsidized activity.
- C) Additional checks to be performed in relation to the grants awarded on a competitive basis.
- D) Additional checks to be performed in the case of grants awarded under the direct award procedure.
- E) Checks to be performed in relation to the procedure for the management and justification of subsidies.
- F) Evaluation of the internal control system.

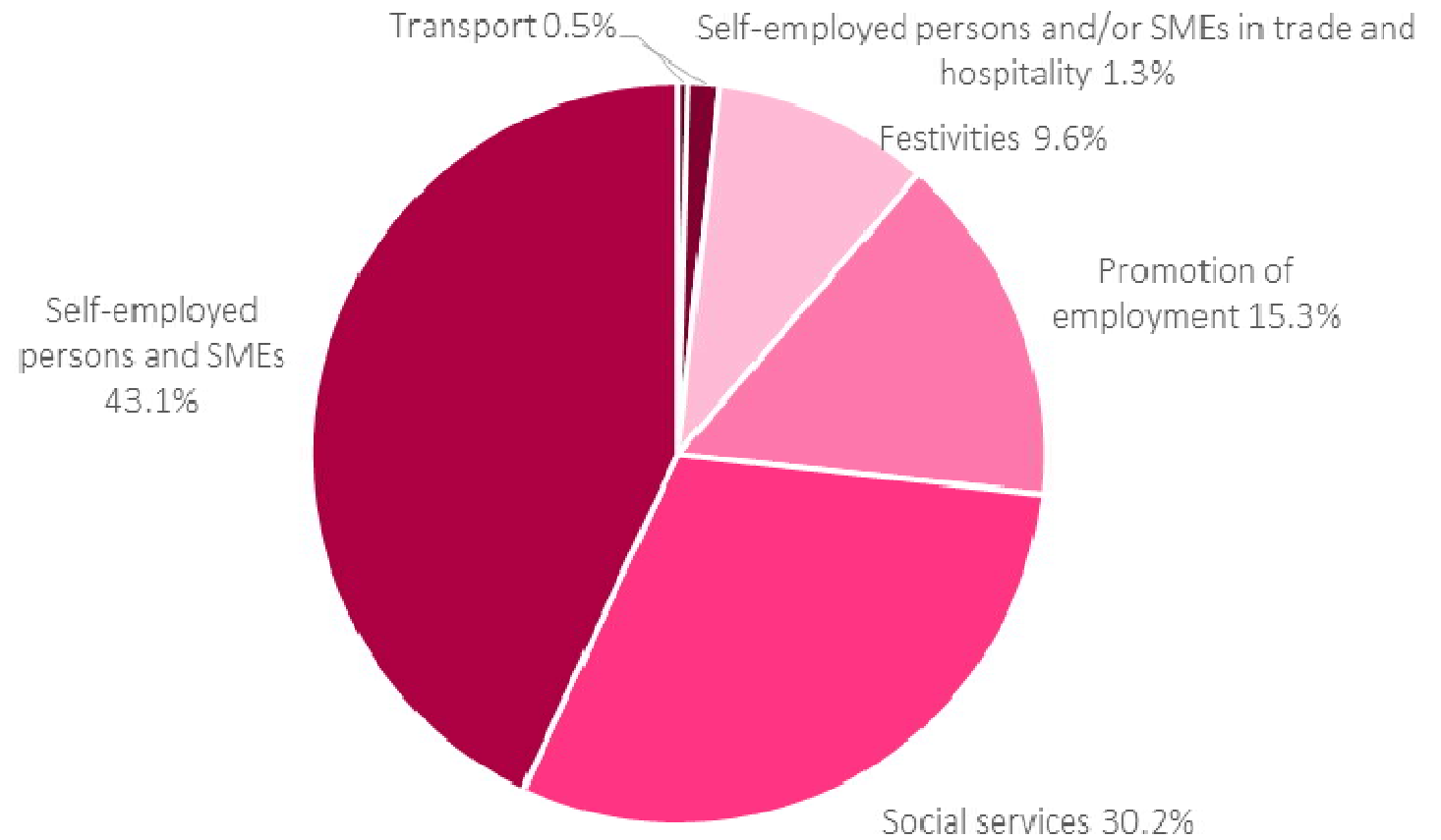
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**AUDIT OF SUBSIDIES AND GRANTS
AWARDED BY LOCAL AUTHORITIES
DUE TO THE COVID-19 PANDEMIC**

Implementation - ongoing

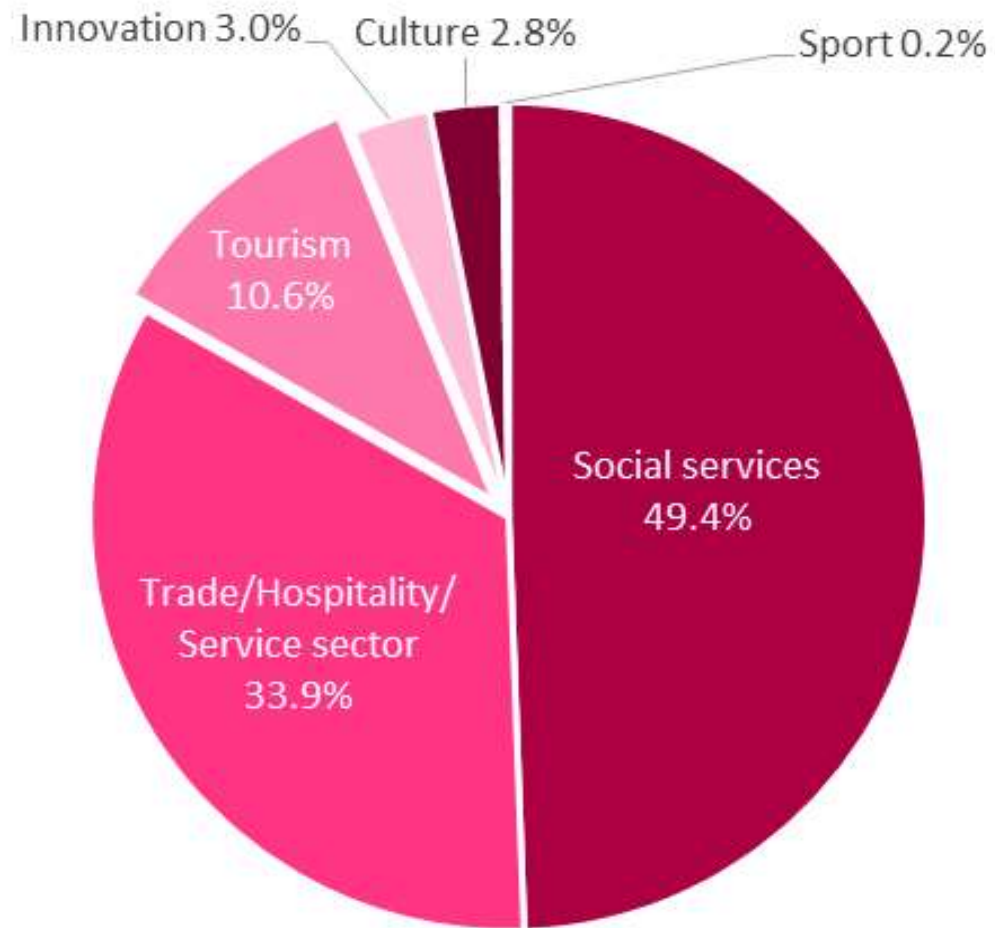
Areas of expenditure for which COVID-19 aid has been earmarked

Some examples



Areas of expenditure for which COVID-19 aid has been earmarked

Some examples



MOST SIGNIFICANT ASPECTS IDENTIFIED IN THIS IMPLEMENTATION PHASE

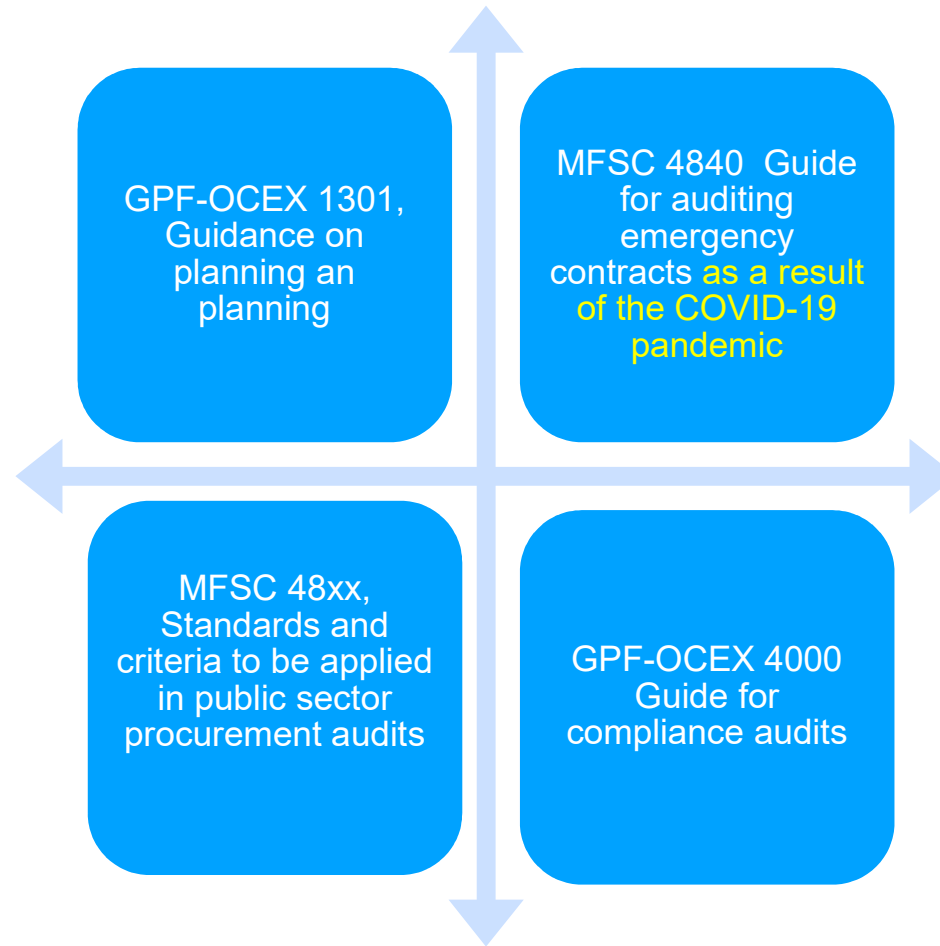
1. In general, calls for grants are published in the National Subsidy Database.
2. The degrees of implementation vary depending on the purpose of the aid.
3. Rejection of applications: non-compliance with requirements - incomplete documentation.
4. There is no certificate from the Registry of Entry of the list of applications.
5. Lack, in some cases, of electronic records management software applications. Significant increase in the management of the municipality.
6. Low level of checks by the granting authority. Statements of responsibility by the beneficiary.
7. Criteria for the distribution of aid: proportional, on a “first come first served” basis,...
8. Amount of aid. In some cases, 200-400 euros.
9. Internal control: Internal control – financial control. Depending on the grant call.
10. Reimbursement of aid basically on the grounds of incompatibility with other aid and non-compliance with subsequent requirements.

The background of the slide features a photograph of a building's exterior, showing architectural details like a decorative cornice and large windows. A semi-transparent red overlay covers the entire image, with a darker red diagonal shape in the bottom-left corner.

AUDIT. REVIEW OF EMERGENCY CONTRACTS ENTERED IN in 2020 AS A RESULT OF THE COVID-19 PANDEMIC

Planning

Planning memorandum



SCOPE AND SPECIFIC GOALS

The main objective of the audit to be carried out is to conduct a **compliance audit** of the emergency contracts entered into by local authorities due to COVID-19 in 2020, in view of their quantitative and qualitative importance in managing the social and health crisis resulting from the pandemic.

To do this, we will need to obtain audit evidence that provides a sufficient and appropriate basis to support our overall findings, which we will express **in the form of limited assurance**, in view of the audit risks that have been identified at this planning stage and taking into account **time and human resource constraints**.

COVID-19. IMPACT ON METHODOLOGY

The audit procedures have been conditioned by the non-face-to-face mode of service provision (teleworking), both in the Audit Office and in the local entities. Therefore, this audit has been conducted by reviewing the electronic documentation provided by the centres managing aid and that obtained through the Platform for the rendering of accounts of local authorities of the State Court of Audit.

Thus, the files have been obtained by telematic means and the electronic tools available have been used for the analysis and processing of information.

Nevertheless, meetings may be scheduled, if deemed necessary, at the Audit Office or at the headquarters of the audited entities, taking into account the precautions provided for in the action plan approved by the Institution.

APPLICABLE BASIC REGULATION

- a) **Royal Decree 463/2020 of 14 March declaring a state of alarm for the management of the health crisis situation caused by the Covid-19 pandemic, as well as its successive extensions.**

- a) b) **Royal Decree-Law 7/2020 of 12 March adopting urgent measures to respond to the economic impact of the COVID-19 pandemic.**

- c) **Law 9/2017, of 8 November, on Public Sector Contracts. Second Additional Provision, Local Authorities.**

- d) **Agreement of 11 July 2018, of the Board of the Audit Office of the Valencian Community, adopting the instruction on the provision of information on the contracting of public sector entities in the Valencian Community (Article 10).**

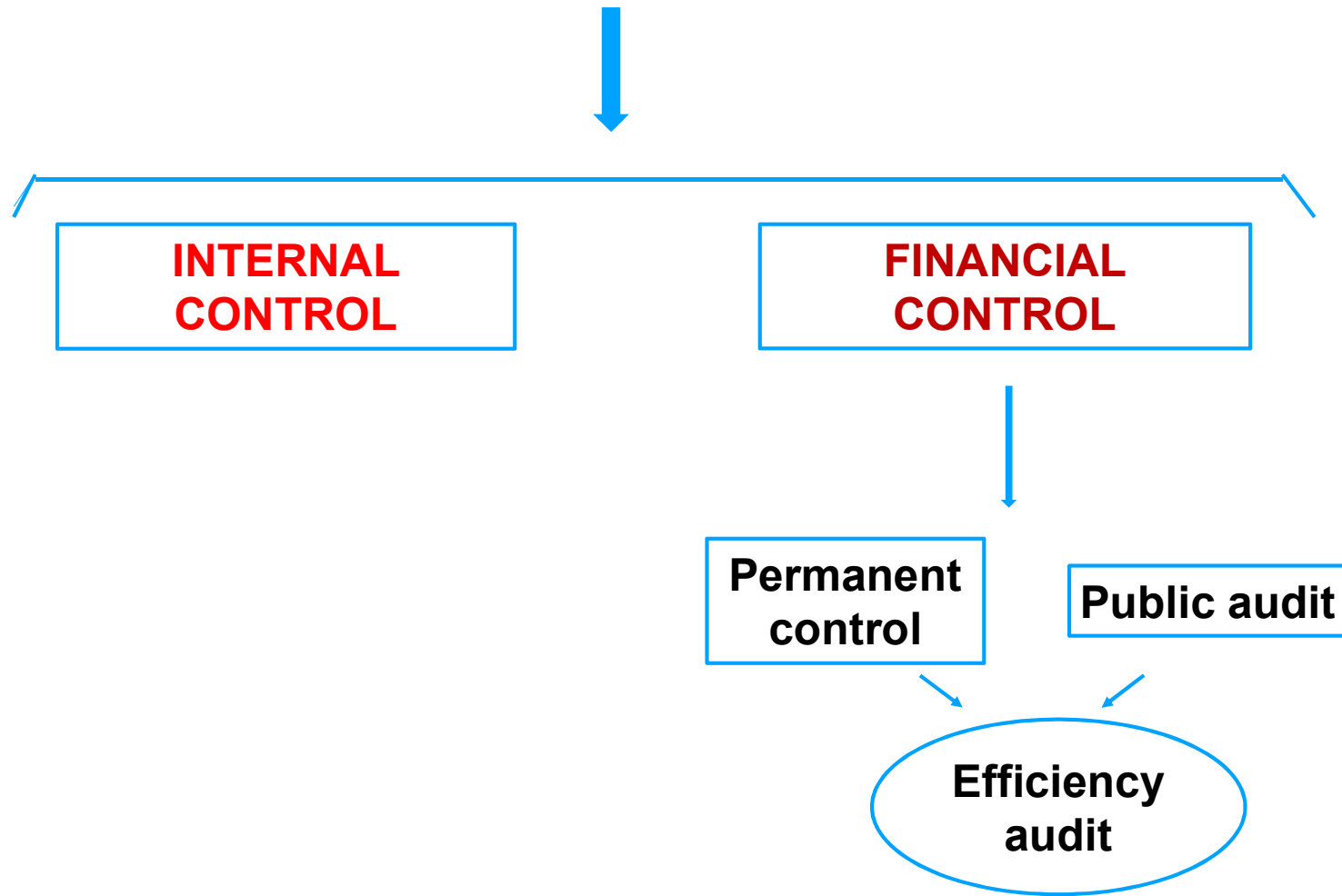
APPLICABLE BASIC REGULATION

Royal Decree-Law 7/2020 of 12 March, which adopts urgent measures to respond to the economic impact of the health crisis caused by the coronavirus, in its **Article 16** determines that the adoption of any type of direct or indirect measure by public sector entities to address the pandemic will justify the need for immediate action, with **Article 120 of Law 9/2017** of 8 November, on Public Sector Contracts being applicable.

Thus, the emergency procedure shall apply for all contracts to be concluded by public sector entities to meet the needs arising from the protection of persons and other measures adopted by the Council of Ministers to address the COVID-19.

INTERNAL CONTROL IN THE AREA OF INVESTMENTS

With regard to local government, the provisions of Royal Decree 424/2017 of 28 April, which regulates the legal regime of internal control of local public sector entities, continue to apply.



OBTAINING INFORMATION ON CONTRACTING ACTIVITY

The population to be audited consists of the emergency procurement made in the financial year 2020 in connection with the COVID-19.

Possible sources of contractual information are:

- **Official Register of Public Sector Contracts.**
- **Public Sector Procurement Platform (PCSP by its Spanish acronym).**
- **Contracts notified to the Audit Office or to the State Court of Audit.**
- **Accounting tables for the budget implementation for the financial year by third parties.**
- **Contractor profiles.**

OBTAINING INFORMATION ON CONTRACTING ACTIVITY

The extraordinary nature and the extreme urgency of the needs to be met through emergency contracting, **entails a high risk of failure to provide** all the contractual information to the official registers or to publicise all procurement made in the contracting profile or on the transparency portal.

OBTAINING THE POPULATION TO BE AUDITED. COVID-19 EMERGENCY CONTRACTS

To respond to the above RISK, WE HAVE
REQUESTED:

the audited entities to send us a certified list of all emergency contracts concluded in the 2020 financial year as a result of the COVID-19 pandemic

AND WE HAVE CHECKED:



RELIABILITY

CONSISTENCY

INTEGRITY



of the population to be audited

Most significant audit risks identified in the planning stage:

1. The absence of proper tendering advertisement or untimely or incomplete publication of tender.
2. The lack of competitive bidding.
3. Difficulties in determining the market price.
4. Failure to justify the contractor's suitability, capacity and solvency.
5. The formalization of the dossier at a later time.
6. The lack of budgetary provision.
7. Payments made prior to receipt of supplies without guarantee.
8. The lack of justification of an effective check of the contracted supplies.
9. The existence of intermediaries.

SELECTION OF THE SAMPLE OF EMERGENCY CONTRACTS DUE TO THE COVID-19 TO BE REVIEWED

The sample was selected on the basis of the risk factors and criteria outlined in section 5 of the MFSC-4840 guideline. In particular, we used a combination of the following criteria:



- Contracts with significant estimated value
- Contracts concluded with the same contractor
- Contracts not reported to official registers or communicated with long delays
- Contracts with unfavourable reports from the Internal Comptroller's Office

The working papers shall provide sufficient reasoning as to the selection criteria.



The sample size shall be at least 50% of the total amount of emergency contracts for the financial year, in number or amount.

SELECTION OF THE SAMPLE OF EMERGENCY CONTRACTS DUE TO THE COVID-19 TO BE REVIEWED

SUMMARY COVID CONTRACTS

Type of contract	Number of local authorities	Number of COVID emergency contracts	Emergency COVID amount	Number of regular COVID contracts	Amount COVID regular	Total number of COVID contracts	Total amount COVID
Service concessions	1	1	112.283			1	112.283
Works	1	1	33.884			1	33.884
Services	10	36	2.143.404	2	162.994	38	2.306.398
Supply	14	66	3.543.779	1	18.525	67	3.562.304
Total general	14	104	5.833.350	3	181.519	107	6.014.869
% sobre total COVID	87,5%	97%	97%	3%	3%	100%	100%

The total amount of emergency contracts for all items amounts to: 7.710.355 €

The City Councils of Alicante and Valencia (> 300.000 inhabitants) have been reviewed by the State Court of Audit

Two local authorities report that they have not formalized non-minor emergency contracts

SELECTION OF THE SAMPLE OF EMERGENCY CONTRACTS DUE TO THE COVID-19 TO BE REVIEWED

SAMPLE TO BE REVIEWED (provisional)

Type of contract	Number of local authorities	Number of COVID emergency contracts	Amount COVID emergency	Object classification (the most relevant)			
				Masks	Food	Protection material	Surveillance and access control
Service concessions	1	1	112.283	0	0	0	0
Works	1	1	33.884	0	0	0	0
Services	9	28	2.055.786	0	783.642	0	499.819
Supply	12	36	3.383.982	1.893.185	741.186	621.997	25.390
Total sample	14	66	5.585.935	1.893.185	1.524.828	621.997	525.209
Percentage over the total	81,3%	63,5%	95,8%	33,9%	27,3%	11,1%	9,4%

REVIEW OF EMERGENCY CONTRACT FILES

Once the sample of contracts to be reviewed has been selected, the checks to be performed are as follows: 

1. Declaration of emergency and report of need.
2. Reasoning for emergency procedure.
3. Competence of the contracting authority (Second Additional Provision of Public Sector Contract Act (LCSP by its Spanish acronym) for Local Authorities).
4. Selection and suitability of contractor.
5. Certificate of existence of credit.
6. Prior review by the Internal Comptroller's Office (local regulations).
7. Publicity and transparency.
8. Reporting to the Audit Office/State Court of Audit.
9. Formalizing the contract.



Some checks will be performed for all contracts in the sample and others for a certain number of contracts

REVIEW OF EMERGENCY CONTRACT FILES

10. Contract execution:

- Verify that the time limit for the start of the provision of services is less than one month from the agreement on the declaration of emergency.
- Prepayments for preparatory measures.
- Payments to be justified.
- Assignment to third parties.
- Unjust enrichment files.
- Foreign payments.
- Material verification of the investment.



**AUDIT REVIEW OF EMERGENCY CONTRACTS ENTERED
IN 2020 AS A RESULT OF THE COVID-19 PANDEMIC**

Implementation - ongoing

Implementation

At present:

We are receiving the certified lists of contracts from the local authorities...

We are performing the checks and reconciliations between the different registers...

We have started the review of the selected contracts...

tanis et alius etiam de cetero
lana. Voluntas etiam quod cum

magistri rationalis et alio
rum qui sibi sunt submissi



Hvala ti!

Moltes gràcies!

Demagistro rationali rē.
Niter sollicitudines
Regias p quas un
hrai Republice

possit ingenio moderari.
Sūme dicit pncipē debere
pspicere q̄ i regumē dominus

