



Parallel or the concurrent control in Peru and Colombia



Public Procurement Principle: **Accountability, Integrity**



Procurement Stage: **Tendering, Post-award**



Audience: **Policy makers, Procuring entity**

Description

Real-time audits, sometimes referred to as “ad hoc audits” or “real-time evaluations,” are mechanisms for strengthening accountability and integrity on an ongoing basis without waiting to report on issues at legally mandated intervals. They allow audit institutions to monitor the performance of projects and offer recommendations to audited entities before the completion of a project. For example, an SAI might conduct a real-time audit to measure the effective and efficient use of public funds, the quality of an ongoing service, or potential wrong-doing. While real-time audits are widely used, they may pose risks and challenges that SAIs should take into account. One risk is that SAIs become, or are perceived to be, “co-decision makers”, potentially compromising their independence. Therefore, it is important that SAIs familiarise themselves with the drawbacks and risks of real-time audits before conducting them. Benefits of real-time audits include:

- Supply of in-depth, timely information to support Congress’ control over the budget allocation
- Aid the Executive Branch in immediately applying lessons learnt from previous audit findings
- Lessen risks of poor decision making and mismanagement
- Allow for immediate corrective actions in response to identified irregularities outside of the normal audit programming.

INTOSAI covers real-time audits in its Peer Review Check List Guide for Supreme Audit Institutions: “Are there any rules authorising the SAI to perform audit work at an early stage of a project or programme?.” SAIs worldwide employ real-time audits. For example, under the auspices of the European Neighbourhood Policy, the SAIs of Germany and Poland – the German Bundesrechnungshof (BRH) and Polish Najwyższa Izba Kontroli (NIK) - performed a twinning project at the State Audit Office of Georgia from 2014 to



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2016. The project aimed at transferring knowledge and leading practices on different kinds of audit procedures, including real-time audits. In both Germany and Poland, real-time audits are performed in major projects covering infrastructure investments, defence procurement, information technology, education and market stimulation programmes.

Source: OECD (2020), [Towards a new vision for Costa Rica's Public Procurement System: Assessment of key challenges for the establishment of an action plan](#), OECD Publishing, Paris

