

Compliance with the joint procurement obligation (section 22 a of the State Budget Act)

The audit concerned compliance with the joint procurement obligation prescribed in section 22 a of the State Budget Act (423/1988). As its main questions the audit strove to determine 1) how the Ministry of Finance has steered centralized procurement and monitored compliance with the joint procurement obligation and 2) whether agencies have complied with the joint procurement obligation. Legality and regularity were evaluated especially on the basis of compliance with legislation.

The analytical audit covered all accounting units according to section 12 a of the State Budget Act (1096/2009) except for Certia, Parliament, the Institute of International Affairs and the National Audit Office. An examination of the procurement process and transactions concerned 14 accounting units or agencies. The audit concerned the Ministry of Finance with regard to its task of steering and monitoring the joint procurement obligation.

On the basis of the audit the Ministry of Finance should improve the steering of centralized procurement. The steering measures that have been taken by the Ministry of Finance since August 2009 have been "soft measures", nor has the ministry used its statutory power to change the list of products falling within the sphere of the joint procurement obligation. In view of the financial substantiality of the joint procurement obligation, the Ministry of Finance should pay more attention to monitoring and reporting on the joint procurement obligation. To arrange monitoring better, it is decisive to develop monitoring tools.

Procurement arrangements support the procurement of products falling within the sphere of the joint procurement obligation reasonably well in the agencies that were examined. The joint procurement obligation is complied with reasonably well in the agencies that were examined, and the reasons for deviations can be considered acceptable as a rule. In nearly all the organizations that were examined shortcomings were nevertheless observed in documenting deviations from the joint procurement obligation. In future attention should be paid to documentation so that it is performed in the manner prescribed in section 2:4 of the Government Decree on Joint Procurement in Central Government (765/2006). In the electricity

and office supply categories shortcomings were observed in compliance with the joint procurement obligation in some cases in which the reasons for deviations could not be considered acceptable.