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Romania-Republic of Moldova  
ENI-CROSS BORDER COOPERATION

## **Annex 3: Procurement Risk Indicators**

### **Expenditure and revenue verification**

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## RISK INDICATORS PROCUREMENT

### 1. Inconsistencies in the dates of the documents or illogical sequence of dates.

#### Examples:

- Tender dated after the award of contract or before the sending of the invitations to tender
- Tender by the winning tenderer dated before the publication date of the tender or dated significantly later than tenders from other tenderers
- Tenders by different candidates all having the same date
- Dates on documents not plausible/consistent with dates on accompanying documentation (e.g. date on the tender not plausible/consistent with the postal date on the envelope; date of a fax not plausible/consistent with the printed date of the fax machine)

### 2. Unusual similarities in tenders by candidates participating in the same tender.

#### Examples:

- Same wording, sentences and terminology in tenders from different tenderers
- Same layout and format (e.g. font type, font size, margin sizes, indents, paragraph wrapping, etc.) in tenders from different tenderers
- Similar letterhead paper or logos
- Same prices used in tenders from different tenderers for a number of subcomponents or line items
- Identical grammar, spelling or typing errors in tenders from different tenderers
- Use of similar stamps and similarities in signatures

### 3. Financial statement or other information indicating that two tenderers participating in the same tender are related or part of the same group.

Where financial statements are provided, the notes to the financial statements may disclose ultimate ownership of the group; ownership information may also be found in public registers for accounts.

### 4. Inconsistencies in the selection and award decision process.

#### Examples:

- Award decisions not plausible / consistent with selection and award criteria
- Errors in the application of the selection and award criteria
- A regular supplier of the beneficiary participates as a member of a tender evaluation committee

### 5. Other elements and examples indicating a risk of a privileged relationship with tenderers:

#### Examples:

- The same tenderer (or small group of tenderers) is invited with unusual frequency to tender for different contracts
- The same tenderer (or small group of tenderers) wins an unusually high proportion of the bids
- A tenderer is frequently awarded contracts for different types of goods or services

- The winning tenderer invoices additional goods not provided for in the tender (e.g. additional spare parts invoiced without clear justification, installation costs invoiced although not provided for in the tender).

6. Other documentation, issues and examples indicating a risk of irregularities:

- Use of photocopies instead of original documents
- Use of pro-forma invoices as supporting documents instead of official invoices
- Manual changes on original documents (e.g. figures manually changed, figures 'tippexed', etc.)
- Use of non-official documents (e.g. letterhead paper not showing certain official and/or compulsory information such as commercial registry number, company tax number, etc.).