



EARLY PROCUREMENT ACTIVITIES (EPA)

Audit Plan

Audit Objective: To evaluate and assess if the supervision or control in the conduct of Early Procurement Activities for the procurement of goods under competitive bidding are well designed and properly implemented, by the Procurement office & Bids and Awards Committee created by the Head of the Procuring Entity (HoPE), and in compliance with the laws, regulations and policies.

Audit scope:

Audit Coverage:

- Procurement Office and the Bids and Awards Committee (BAC)

Period:

- Fiscal year (FY) 2022

Location:

- VSU Main Campus, Baybay City, Leyte

Audit Areas:

- Early Procurement Activities for Goods under Competitive Bidding

Audit Criteria:

- a. Sec. 7.6 Rule II, Updated 8th Edition Revised IRR, RA 9184
- b. Government Procurement Manual (GPM) Vol.2, s. 2017
- c. DBM Circular Letter No. 2018-8
- d. GPPB Resolution No. 27-2018; 08-2018; 14-2019
- e. GPPB Circular 06-2019
- f. Sec 19. Vol 116, Provisions, GAA FY2022
- g. Memorandum Circular No. 2020-1, IATF, AO No. 25, s.2020

Audit Methodology: (240 hours)

1. On Site Audit Method by:
 - 1.1 Completing checklists and questionnaires with auditee participation
 - 1.2 Conducting document review with auditee participation
 - 1.3 Interview with the Auditee; and/or
2. Remote Audit Method-via interactive communication
3. Sampling Methodology:
 - 3.1 Non-statistical Sampling/Judgement-Based Sampling- Purposeful Sampling
4. Purpose/s:
 - 4.1 Verify and validate if the conditions/ requirements for the Early Procurement Activities were adhered to by the procuring entity.

Minimum List of Documents Needed for the Audit of Compliance with Other Procurement Regulatory Requirements:

1. Project Procurement Management Plan (PPMP)
2. Indicative Annual Procurement Plan approved by the HOPE