

The Significance of Pre-Contractual Audit Carried Out by the Hellenic Court of Auditors

Georgia N. Kontogeorga^{1*}, Georgios L. Thanasas², Dimitrios N. Angelaras³

¹Hellenic Court of Audit, Athens, Greece

²Department of Management Science and Technology, University of Patras, Patras, Greece

³Department of Law, Democritus University of Thrace, Komotini, Greece

Email: *kont_georgia@yahoo.gr, thanasasgeo@upatras.gr

How to cite this paper: Kontogeorga, G. N., Thanasas, G. L., & Angelaras, D. N. (2023). The Significance of Pre-Contractual Audit Carried Out by the Hellenic Court of Auditors. *Theoretical Economics Letters*, 13, 1620-1631.

<https://doi.org/10.4236/tel.2023.136092>

Received: October 20, 2023

Accepted: December 24, 2023

Published: December 27, 2023

Copyright © 2023 by author(s) and Scientific Research Publishing Inc. This work is licensed under the Creative Commons Attribution International License (CC BY 4.0).

<http://creativecommons.org/licenses/by/4.0/>



Open Access

Abstract

Public procurements represent a significant percentage of GDP in OECD countries and are critical to the delivery of services. However, public procurement can also provide several opportunities for corruption. Thus, the Hellenic Court of Audit (HCA) examines the legality and the regularity of public contract's draft (ex-ante audit) with significant financial value and only after its "visa" (approval) by the relevant section of the court, the contract can be signed and come into force. Several reforms in the public procurement's legal framework took place these last years. This paper deals with this issue and presents the first results of these reforms. Our analysis showed that the pre-contractual audit still remains an important type of ex-ante audit, by preventing on time the non-legal disbursement of public money.

Keywords

Public Procurements, Pre-Contractual Audit, Supreme Audit Institutions, Greece

1. Introduction

Governments are the largest buyers of goods, services and public works, while public procurement accounts for approximately 12% of GDP in OECD countries. Public procurement is a crucial pillar of services delivery for governments. Because of the sheer volume of spending it represents, well governed public procurement can and must play a major role in fostering public sector efficiency and establishing citizens' trust. Well-designed public procurement systems also contribute to achieving pressing policy goals such as environmental protection,

innovation, job creation and the development of small and medium enterprises. This makes public procurement a strategic tool for achieving policy objectives (OECD, 2015).

On the other hand, public procurement might open the door to corruption. When looking for lucrative public contracts, businesses hunt for any possibility that may boost their chances of winning a bid. Unscrupulous government officials can utilize their positions of power to get favors and gifts from corporations competing for public procurement contracts. The expense of public procurement violations is eventually borne by civil society. Corruption and collusion have an impact on the quality of services supplied, frequently to the detriment of service recipients (Kirby, 2015).

Corruption in public procurement is a threat to economic and human development of the countries. Multilateral organizations such as the UN (United Nations) the World Bank, the WTO (World Trade Organization) and OECD (Organization for Economic Co-operation and Development) are struggling to fight this issue, however, success is yet to be obtained (Mohamad Azmi and Ismail, 2022). Kafimbou (2019) also noted that the issue of government procurement raises serious governance issues: bureaucracy, corruption, fraud and inefficiency. For these reasons, the concepts of transparency and accountability are nowhere more significant in public administration than in procurement, which may account for more than a third of all of a government's outlays. Yet while these attributes are paramount as in regards to good governance, they do not on their own distinguish procurement from many other activities of public process. However, there are many other elements that combine to make public procurement especially enigmatic, one of the least understood and most vulnerable areas of public administration (Schapper et al., 2006).

The Greek financial crisis sparked a wide-ranging discussion on lowering administrative costs and burdens. One of the priority topics indicated in this approach is public procurement (OECD, 2014). Several reforms have been implemented in recent years to streamline and align Greece's legal framework for public procurement with EU Directives and best practices. Before final signature, the Hellenic Court of Audit (HCA) examines (ex-ante) the legality of draft public contracts with significant financial value and decides on its legality ("visa" or rejection), thus contributing to sound financial management and preventing the non-legal disbursement of public money on time.

This paper deals with the field of public procurement, which is of high importance and presents the first results of the pre-contractual audit from the Hellenic Court of Audit after the implementation of these recent reforms. The rest of the paper is organized as follows: Section 2 presents the literature review. Section 3 describes the pre-contractual audit from the Hellenic Court of Audit and Section 4 presents the legal framework of public procurements in Greece. Section 5 describes the methodology, while Sections 6 and 7 discuss the findings and present the conclusion respectively.

2. Literature Review

Public procurement is widely known as an area of waste and corruption in the world (Mahmood, 2010). By its very magnitude, public procurement demands high quality public governance in terms of transparency and accountability as well as effective management that can deliver optimum risk management and value-for-money outcomes (Schapper et al., 2006). Procurement literature highlights the various challenges that tend to undermine the effective implementation of procurement in the public sector, that is, to enforce a practice that complies with the established procurement framework.

Kafimbou (2019) mentioned that the question of control of public procurements has always been central to public policy and this interest is explained, on the one hand, by the growing role of public procurement in the development of the economy and, on the other hand, by the managerial practice judged to be corruptive and fraudulent in this domain.

On the other hand, the literature is replete with publications providing solutions to improve such compliance. Several studies, in fact, provide techniques to improve the agents' adherence to the agreed-upon contracts. Monitoring and penalty procedures are two approaches that have gained popularity in promoting compliance (Mwakibinga & Buvik, 2013).

The preventive (ex-ante) audit seeks to prevent noncompliance, whereas the repressive audit seeks to identify noncompliance after it has occurred. Although good legitimacy control, whether preventive or repressive, helps to improve public administration management (García Crespo, 2005), strict scrutiny of legitimacy causes delays in the delivery of public services and weakens administrators' accountability (Cogliandro, 2000). As a result, there is a tendency to minimize or even abandon the ex-ante audit. However, in the realm of public procurements in Greece, ex-ante auditing is still practiced, but only for draft procurements with a large financial value (above a certain threshold i.e.: EUR 300,000.00 for the Services of Commissioners and above EUR 1,700,000.00 for the Judicial Sections respectively).

According to the OECD, another necessary condition for compliance with a rule or a law is awareness and understanding among the group targeted. For example, lack of clarity in a rule may lead to unintentional noncompliance. Laws and regulations thus should be sufficiently clear to avoid ambiguities that lead to non-compliance among audited entities. Lack of clarity of laws and regulations may result in non-intentional non-compliance, while the complexity of the legal framework increases compliance costs (OECD, 2000).

Previous studies showed that financial management legislation in Greece is not clear enough and not conducive to compliance by audited organizations. Those involved in the auditing process considered the legislative framework abstruse and agreed with the view expressed in the OECD reports, namely that the Greek regulatory system is of very low quality and therefore needs further reform. Additionally, part of the deviations in compliance of acting parties, or

improper application, may be due to the regulatory vagueness rather than intentional noncompliance on the part of audited entities. Moreover, responders of the study recognized the positive contribution of the jurisprudence produced by judicial formations of the HCA in clarifying the existing legislative framework and, by extension, in the compliance of audited bodies (Kontogeorga, 2017).

In Greece, the Ministry of Administrative Reform and e-Government of the Hellenic Republic (“the Ministry”) and the Organisation for Economic Co-operation and Development (“the OECD”) signed a Contribution Agreement in the last quarter of 2012 for OECD to carry out this project to measure and reduce administrative burdens in 13 key sectors of the Greek economy. The project is expected to provide independent assessment, using the Greek modification of the internationally-recognized Standard Cost Model (“SCM”), to help to identify shortcomings and unnecessary administrative burdens for business in the regulatory environment that hinder the functioning of markets, damaging long-term growth and limiting benefits to corporate and household consumers. In 2006, the European Commission estimated that administrative costs amounted to approximately 6.8% of Greek GDP, and that a reduction of 25% in administrative costs in Greece might yield benefits of an increase of up to 2.4% of GDP by 2025. The Memorandum of Understanding on Specific Economic Policy Conditionality between Greece and the European Commission, European Central Bank and International Monetary Fund included specific undertakings by the Greek government to reform public procurement. These are being implemented. Reform measures have therefore taken effect during this project. Many of these reform measures reduce administrative burdens. Nevertheless, in its another recent report, OECD (2022: p. 87) mentioned that “the Greek government needs to be considered an attractive client, and speedy procurement procedures and payment processes are part of what constitutes an attractive client. At the same time, several barriers persist to making the public procurement market accessible to suppliers, particularly small, innovative start-ups and SMEs, notably the long duration of procurement cycle and competition that does not reward the highest quality offer, or innovative solutions. These aspects may deter small and innovative companies from participating in public sector bids, given that a significant amount of liquidity and capital is required to financially sustain a procurement process spanning over several years”.

This paper deals with this challenging issue of public procurements as it examines the first results of reforms in the legislative framework of public procurement area, and especially in the audit of public contracts.

3. The Pre-Contractual Audit from the Hellenic Court of Audit

The HCA (Elegktiko Synedrio) is organized as a supreme court, according to the Napoleonic (French) model, and is responsible for the prudent supervision of the legality and regularity of expenditure by public organizations. It comprises magistrates and auditors. SAIs are external audit services whose traditional task

is to audit the legality and regularity of financial management and of accounting (Kontogeorga, 2017).

The HCA has the authority to audit the draft contracts with significant financial value (above a certain threshold) prior to their signing (precontractual), which represents a form of ex-ante audit. In this case, if irregularities are found, the signature of the contract is cancelled, but no claim has been created against the state since the non-legal disbursement of public money has been prevented. Thus, the impact of this kind of audit has been appreciated from auditors and auditees (Kontogeorga, 2019).

The importance of pre-contractual audit is further demonstrated by the fact that it is guaranteed under the Hellenic Constitution. More specifically according to the Article 98 “the Hellenic court of Audit is charged with... *b. The audit of contracts of significant economic value in which the counterparty is the State or another legal entity assimilated to the State in this respect, as defined by law.*”

Latest legal reforms harmonized the thresholds for the precontractual audit of the HCA for all the audited entities (ministries, local governments, public entities operating under public law etc). More precisely, the article 324 of Law 4700/2020 provides that:

“1. In works, supply and service contracts, as well as real estate purchase contracts, entered into by the State, local government organizations and their legal entities, other legal entities under public law and public enterprises or organizations, the budgeted expenditure of that exceeds the amount of one million (1,000,000.00) euros, not including the value added tax, a mandatory legality audit is carried out, before their conclusion by the Judicial Sections of the HCA.

(With the recent reform of the L. 5016/2023 (Government Gazette A’ 21/04-02-2023), Article 51: Transfer of audit competence from the Judicial Sections of pre-contractual audit of the HCA to the Commissioners of the Court, the threshold was increased from EUR 1,000,000.00 to EUR 1,700,000.00).

2. In works, supply and service contracts, as well as real estate purchase contracts, entered into by the State, local government organizations and their legal entities, as well as other legal entities under public law, the budgeted expenditure of which exceeds the amount of three hundred thousand (300,000.00) euros, not including value added tax, and up to the limit of par. 1, a legality check is compulsorily carried out before their conclusion by the Services of Commissioner of the HCA who is responsible for the repressive control of the accounts of these services or agencies.

3. Especially for the contracts of par. 1 and 2, which are co-financed by EU funds, a legality audit is carried out before their conclusion by the Judicial Sections of the HCA, if the budgeted expenditure, not including the value added tax, exceeds the amount of five million (5,000,000.00) euros.”

4. The Legal Framework of Public Procurements in Greece

As Greece is an EU Member State, the relevant directives on public procurement apply. Thus, the Greek Law for Public Procurement evolves following the developments and pace of EU legislation. As an EU Member State, Greece is also a contracting party to the World Trade Organization (WTO) Agreement on Government Procurement (GPA) (Velegrakis, 2021).

Over the past year, there have been legislative developments of both a contingent and a structural nature.

Currently, the legislation concerning public procurement is mainly contained in Law 4412/2016, published in the Government Gazette of 8 August 2016 introducing a centralized, comprehensive procurement procedure framework for all national tenders. The Law implements the EU Procurement Directives 2014/24/EU on public procurement and 2014/25/EU on procurement by entities operating in the water, energy, transport and postal services sectors), in one single legislative act. The conduct of procurement procedures below the threshold is regulated in detail and unified with rules implemented to procurement governed by EU public procurement legislation. For procurements both under the threshold and with an estimated value of over €30,000 fundamentally similar rules typically apply.

Moreover, in the Greek public procurement system, there is a plethora of statutory bodies that are involved in controlling and guiding the contracting authorities. Law 4013/2011 established the Hellenic Single Public Procurement Authority, which exercises both advisory and auditing powers. Its most notable powers include giving assent to negotiated procedures with a budgeted expenditure above the thresholds, as well as forming and issuing templates for bid documents and guidelines. Law 4412/2016 established an independent public procurement review authority, the Authority for the Examination of Preliminary Recourses (AEPP), with the responsibility of examining preliminary appeals filed against acts of contracting authorities and entities issued in the context of award procedures with an estimated value of more than €30,000 (Velegrakis, 2021).

In addition, judicial review of the decisions of the AEPP is also available, conducted by either the Council of State (the Supreme Administrative Court of Greece) or the administrative courts of appeal, depending on the case. Finally, the Court of Audit (HCA) performs the pre-contractual audit before the signing of public contracts with a significant financial value, as described in detail in the section 3 above.

Velegrakis (2021) summarizes the main risk and weaknesses of the legal framework of public procurements in Greece as follows: The Law 4412/2016 has so far undergone a significant number of changes and amendments, which may be indicative of certain weaknesses in its initial processing or even a difficulty on the part of the contracting authorities to adapt to such a detailed framework. The introduction of Law 4782/2021 risks presenting contracting authorities and

bidders with similar challenges, although for the purposes of a smooth transition, its main provisions are not immediately effective. Another government policy goal that remains to be implemented is the centralization of procurement through central procurement agencies and framework agreements, especially in sectors with massive external procurement and significant fiscal impact (for instance, pharmaceuticals and medical devices).

Finally, Law 4912/2022 proceeds with the merger of the AEPP and the Independent Authority for Public Procurement. Public procurement will be subject to the monitoring of a unified agency regarding both challenges of the acts and omissions of the contracting authorities and guidance to such authorities, including, inter alia, templates for bid documents, circulars, and opinions on legislative proposals.

5. Methodology and Results

We gathered data from the official website of the Hellenic Court of Audit. More specifically, once per month, the Court publishes a press office release with the data of pre-contractual audit for the previous month. This practice started as from 2022, but only for the draft contracts sent to the Judicial Sections of the Court (comprised of magistrates) by the auditees (budget above EUR 1,000,000.00). The data for the draft contracts sent to the Services of Commissioners (comprised of auditors) are available only as from the press office release of April 2022 (draft contracts with a value between EUR 300,000.00 and EUR 1,000,000.00).

The analysis of these data for the period January 2022 until June 2023 is presented in the tables below:

Month	Number of draft contracts sent to HCA (Judicial Sections)	Audited amount	Number of non-legal draft contracts	Amount of non-legal draft contracts	Percentage of non-legal draft contracts
January	138	579,695,985.89	12	35,103,669.62€	0.09
February	236	1,242,222,743.34	11	52,802,857.94€	0.05
March	172	1,843,120,286.13	10	28,341,122.35€	0.06
April	186	997,260,383.73	9	8,336,411.21€	0.05
May	262	1,022,965,304.00	9	28,321,180.00€	0.03
June	245	2,847,943,019.00	9	13,736,419.00€	0.04
July	276	1,020,920,972.00	17	47,869,505.00€	0.06
August	188	863,710,663.00	36	58,013,836.00€	0.19
September	276	991,485,912.00	21	76,663,728.00€	0.08
October	250	971,097,658.80	32	121,238,879.00€	0.13
November	374	1,695,811,757.00	76	34,958,574.00€	0.20

Continued

December	341	1,260,663,943.00	18	27,201,475.00€	0.05
January	374	1,289,663,267.54€	10	20,296,384.00€	0.03
February	232	1,171,198,436.00€	8	12,429,010.00€	0.03
March	158	1,156,532,270.00€	15	56,070,905.00€	0.09
April	176	832,290,520.00€	7	8,065,630.00€	0.04
May	198	874,776,560.00€	5	6,501,587.00€	0.03
June	360	906,037,300.00€	14	174,246,854.00€	0.04
Total	4442		319		0.07
Average:	246.78	1,038,416,392.26	17.72	45,011,001.51	0.07

Months*	Number of draft contracts sent to HCA (Commissioners' services)	Audited amount	Number of non-legal draft contracts	Amount of non-legal draft contracts	Percentage of non-legal draft contracts
April 2022	443	124,286,783.20€	21	6,355,730.33€	0.05
May	403	105,566,488.14€	14	3,786,543.14€	0.03
June	404	252,148,510.63€	19	5,318,183.21€	0.05
July	459	133,836,397.65€	23	7,754,044.85€	0.05
August	409	125,168,661.28€	13	3,858,031.92€	0.03
September	341	122,919,562.49€	13	5,527,621.74€	0.04
October	450	106,559,920.94€	8	2,281,831.85€	0.02
November	450	137,040,919.87€	28	11,643,946.69€	0.06
December	615	138,603,166.10€	27	9,667,083.74€	0.04
January 2023	369	94,252,530.25€	7	2,511,697.06€	0.02
February	385	100,111,421.05€	21	5,793,109.14	0.05
March	661	202,088,105.28€	17	11,550,041.35€	0.03
April	366	154,571,536.35	11	7,446,364.85	0.03
May	843	204,818,156.08€	11	7,446,250.87€	0.01
June	702	212,517,578.84€	42	10,885,680.60€	0.06
Total	7300		275		0.04
Average	486.67	162,757,558.30€	18.33	7,060,721.29€	0.04

*Available data only as from April 2022 and onwards.

From the analysis of data for the financial year 2022 and the first semester of 2023, we observe that the pre-contractual audit continues to identify infringements in around 7% of the total number of draft contracts submitted each year

for audit to the Judicial Sections of the Court, while the amount of cancelled contracts on average (for a period of 18 months) was equal to EUR 45,011,001.51. As far as the Commissioner's Services are concerned, the percentage of non-legal contracts identified by the auditors was around 4% while the amount of cancelled contracts on average (for a period of 15 months) was equal to EUR 7,060,721.29.

It is also noted that from 1999 to 2011, the precontractual audit of the HCA identified infringements in about 10% of the total number of draft contracts submitted each year for audit, since more than 10,000 draft contracts had been submitted for audit, of which approximately 1000 were rejected, a much higher percentage than those of preventive and ex-post audit (Kontogeorga, 2019; Karavokiris, 2011: p. 14).

In total, the HCA (Judicial sections and Services of Commissioners) for the abovementioned period audited 11.742 draft contracts (7300 + 4442) and rejected 594 draft contracts (275 + 319).

6. Discussion

From the data above, we can make the following observations: 1) that the pre-contractual audit remains a quite effective kind of audit, since it is preventing the non-legal disbursement of public money thus confirming García Crespo's (2005: p. 7) view that "pre-audit of public works contracts and acquisition of goods and services usually has an important preventive effect"; 2) in comparison with the past, the last decade, and the percentage of non-legal contracts fell from 10% to 7% (for Judicial Sections) and 4% (for Commissioner's Services) respectively. This can be the result either of the better compliance of the audited entities or the result of the reforms of legal framework, which took place these last years and simplified the public procurement regulation;

3) As the estimated value of the contract is increasing, the possibility of non-compliance is increasing too. We observed that the percentage of non-legal draft contracts is around 4% for draft contracts with estimated value above EUR 300,000.00 and EUR 1,000,000.00. However, this percentage is increased to 7% for contracts with estimated value above EUR 1,000,000.00.

Previous study and data demonstrated that, when compared to other types of audits, precontractual audit is the most successful. As Kontogeorga (2019) noted "pre-audit of large public contracts has an important preventive effect and is considered by far the most effective type of audit by both auditors and auditees". However, similar studies must be conducted again in the near future to validate the positive impact from an audit point of view. However, other studies place more emphasis on topics unrelated to the auditing perspective. For example, Kafimbou (2019) concluded that "although monitoring and control can have many advantages (less discretion leading to less corruption and more performance), the "race to regulatory compliance" can lead to some drift. The consequence is to forget what should be the main objective which is to improve the performance

of the public procurement contracts”.

For this reason, even if the contribution of the HCA cannot be ignored, the argument that the pre-contractual audit process may cause additional delays, and consequently makes the Greek government non-attractive player in the market of public procurements, is an issue which needs to be further explored.

7. Conclusion

The results of our research confirm the importance of pre-contractual audit conducted from the HCA. However, future research should also focus on this issue, especially after the increase of the threshold at EUR 1,700,000.00 and the reinforcement of responsibilities of the Services of Commissioners. In addition, Judicial Sections with their decisions contribute also to the clarification of the legislation and to the compliance of audited entities with the laws and the regulations of public procurements, an overly complex and critical area. These decisions can promote compliance by interpreting the ambiguities of the law. The issue of unrestricted and immediate access of controlled entities to the jurisprudence of the HCA, is of a major importance. Moreover, SMEs can also benefit from the free access to this jurisprudence for public procurements, by reinforcing their capacities in the competition, since very frequently, this kind of enterprises do not have enough resources to adequately staff their legal service (if any), especially in such a complex domain. As [OECD \(2019\)](#) noted, the increased complexity and interconnectedness of procurement-related issues requires even more robust risk management frameworks.

As any research, our paper has also limitations, namely the fact that the legislative reform is rather recent and consequently, the available statistical data is limited only to 1.5 years for the Judicial Sections and 15 months for the Commissioners Services respectively. However, comparison with previous results concerning pre-contractual audit with the previous legislative framework, showed similar conclusions about the positive impact and the significance of this type of audit carried out by the HCA. These conclusions focus on the auditor's point of view, while other studies in the field have examined other aspects such as the improvement of public procurements contracts. The field of public procurements is very interesting for both academics and practitioners and provides many more opportunities for further investigation and examination.

In any case, the findings of our research need to be verified in the future, since this is the first implementation period of these important reforms in the legal framework of public procurements, and it takes time to see their impact but also from all involved parties to assimilate and correctly implement the changes.

Conflicts of Interest

The authors declare no conflicts of interest regarding the publication of this paper.

References

- Cogliandro, G. (2000). Reform: The Audit System. *International Journal of Public Administration*, 23, 383-403. <https://doi.org/10.1080/01900690008525467>
- García Crespo, M. (2005). Public Control: A General View. In M. García Crespo (Ed.), *Public Expenditure Control in Europe: Coordinating Audit Functions in the European Union* (pp. 3-29). Edward Elgar. <https://doi.org/10.4337/9781845425609.00010>
- Kafimbou, B. H. (2019). The Conflict between the Pursuit of Integrity and Performance in Public Procurement. *Theoretical Economics Letters*, 9, 1294-1298. <https://doi.org/10.4236/tel.2019.95083>
- Karavokiris, I. (2011). *Preface in Ministry of the Interior, Decentralization and eGovernment (Ed.), A Practical Guide to the Control by the Court of Public Procurement in Municipalities of the Regions and their Legal Entities (The Pre-Contractual Phase)*. National Printing House.
- Kirby, B. (2015). *Public Procurement: The Nexus of Public and Corporate Governance in Combating Corruption*. <https://www.cipe.org/blog/2015/04/06/public-procurement-the-nexus-of-public-and-corporate-governance-in-combating-corruption/>
- Kontogeorga, G. N. (2017). Does (Better) Regulation Really Matter? Examining Public Financial Management Legislation in Greece. *European Journal of Law and Economics*, 43, 153-166. <https://doi.org/10.1007/s10657-016-9534-3>
- Kontogeorga, G. N. (2019). Juggling between Ex-Ante and Ex-Post Audit in Greece: A Difficult Transition to a New Era. *International Journal of Auditing*, 23, 86-94. <https://doi.org/10.1111/ijau.12147>
- Mahmood, S. (2010). Public Procurement and Corruption in Bangladesh Confronting the Challenges and Opportunities. *Journal of Public Administration and Policy Research*, 2, 103-111.
- Mohamad Azmi, S. M., & Ismail, S. (2022). Weaknesses of Malaysian Public Procurement: A Review of Auditor General's Reports. *Journal of Financial Reporting and Accounting*, 21, 999-1020. <https://doi.org/10.1108/JFRA-05-2021-0132>
- Mwakibinga, F. A., & Buvik, A. (2013). An Empirical Analysis of Coercive Means of Enforcing Compliance in Public Procurement. *Journal of Public Procurement*, 13, 243-273. <https://doi.org/10.1108/JOPP-13-02-2013-B004>
- OECD (2000). *Reducing the Risk of Policy Failure: Challenges for Regulatory Compliance*. OECD Publishing.
- OECD (2014). *Measurement and Reduction of Administrative Burdens in 13 Sectors in Greece, Final Report Public Procurement*. OECD Publishing. <https://web-archiv.oecd.org/2014-05-16/304497-Greece-Measuring-administrative-burdens-Public-Procurement.pdf>
- OECD (2015). *The OECD Recommendation on Public Procurement*. <https://www.oecd.org/gov/public-procurement/recommendation/>
- OECD (2019). *Reforming Public Procurement: Progress in Implementing the 2015 OECD Recommendation, OECD Public Governance Reviews*. OECD Publishing. <https://doi.org/10.1787/1de41738-en>
- OECD (2022). *Digital Transformation Projects in Greece's Public Sector: Governance, Procurement and Implementation, OECD Public Governance Reviews*. OECD Publishing. <https://doi.org/10.1787/33792fae-en>
- Schapper, P. R., Veiga Malta, J. N., & Gilbert, D. L. (2006). An Analytical Framework for

the Management and Reform of Public Procurement. *Journal of Public Procurement*, 6, 1-26. <https://doi.org/10.1108/JOPP-06-01-02-2006-B001>

Velegrakis, E. (2021). The Government Procurement Review. In J. Davey, & A. Gaten, Eds., *Chapter 8 Greece, The Law Reviews* (9th ed.), Law Business Research Ltd.

Websites

<https://www.oecd-ilibrary.org/sites/02682b01-en/index.html?itemId=/content/publication/02682b01-en>