

# Audit report on the Spanish emergency procurement in the social, labour, and social security administrations in the 2020 financial year following the outbreak of the COVID-19 pandemic

Compliance and performance

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**FULL REPORT (ES)** 

## What we assessed and why

The objective of this audit was to check whether the contracts concluded under the exceptional emergency procedure to respond to immediate needs arising from the COVID-19 pandemic complied with legal and regulatory requirements.

The emergency procurement procedure is a legal exception. It allows the relevant services to take prompt and effective administrative action to properly respond to emergency situations (e.g. to conclude verbal contracts without prior administrative documentation and provide immediate solutions).

We assessed whether the Spanish social, labour, and social security administrations used this exceptional procedure and complied with the relevant regulation when responding to the pandemic.

## What we found

The Spanish social, labour, and social security administrations concluded 600 contracts in 2020, amounting to €586 million.

We audited 73 contracts totalling some €550 million. INGESA, a Spanish public health service, awarded nearly 98 % of these contracts, valued at €538 million.

INGESA's contractual expenditure on FFP2, FFP3 and surgical masks, nitrile gloves and hand sanitiser (gel) amounted to over €246 million. Approximately 92 % of that amount was used to purchase face masks.

The average purchase price of FFP2 masks per unit was €2.62 in March 2020, and €1.40 in April. The highest price paid for FFP2 masks was on 3 April 2020, when 500 units were purchased at €4.17 each. In terms of volume (56.2 million FFP2 masks), one supplier accounted for just over 95 % of all expenditure on FFP2 masks.

The average price of FFP3 masks per unit was €4.31. The supply contract awarded to one supplier on 8 April 2020 was the largest in terms of number of units (2.5 million) and price (€4.68 per unit), accounting for over 88 % of the total expenditure on this type of product. Price analysis generally indicated an upward trend in the purchase price of FFP3 masks per unit in March and April.



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Over 20 % of the contracts INGESA concluded when the COVID-19 pandemic broke out were terminated early due to failure to perform (e.g. failure to fulfil contractual obligations, unforeseen changes to contracts, and delays in delivery).

## What we concluded

We concluded that the Spanish social, labour, and social security administrations used usually and lawfully the exceptional procedure to respond to the pandemic. There were some irregularities detected when auditing the contracts, as explained above, regarding, for instance, changes to contracts or delays in delivery. However, these were not material.