

## Inspection in the Municipality of Ziębice completed

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The results of an inspection completed at the Community Centre for Education and Sport in Ziębice have been sent to the supervisory authority. The audit findings indicate that the purchase of buses for transporting children breached the Public Finance Act.

The officers of the CBA Regional Office in Wrocław commenced an inspection in the Municipality of Ziębice. The proceedings lasted from 3 July 2020 to 11 January 2021 and covered the years 2017 – 2019.

The inspection examined decisions concerning public procurement procedures for the supply of means of transport for transporting school children and youth from the Ziębice Municipality. The procurement was carried out by the Communal Centre for Education and Sport (GCEiS), which is a budgetary unit of the Municipality of Ziębice.

As determined by the CBA auditors, in the period covered by the audit, the Commune Centre for Education and Sports conducted two public procurement procedures for the supply of buses for transporting school children and youth.

In the case of the first tender, the main selection criterion was the lowest price. The request for proposal was prepared with no regard to the technical condition of the vehicle, specifying only its basic parameters. The technical specification for the subject of the contract did not specify the technical characteristics to be fulfilled by the vehicle intended for the transportation of children and pupils. As a result, a bus from 2004 was purchased with the value overestimated by more than PLN 36,000, and only in the first year of its exploitation more than PLN 48,000 were spent for its repairs.

In the case of the second tender, the description of the subject of the contract was

adjusted to the parameters of a bus belonging to a particular contractor. As a result, a bus from 2003 was purchased with the value overestimated by more than PLN 95,000.

As a result of the conducted activities, including the analysis of the collected documentation and submitted clarifications, the CBA auditors established that the public procurement procedures were carried out in violation of Article 44 paragraph 3 of the Act of 27 August 2009 on Public Finances. Public expenditures should be made in a purposeful and economical manner, observing the principles of obtaining the best results from given expenditures and the optimum selection of methods and means to achieve the assumed objectives, as well as in a manner that allows for the timely performance of tasks and in the amount and within deadlines resulting from previously incurred liabilities.

According to the findings of the audit, the Ziębice commune incurred losses in the amount of over 180 thousand PLN.

The results of the audit were communicated to the Mayor of the Municipality of Ziębice, who exercises direct supervision over the activities of the Communal Centre for Education and Sport. The Mayor did not raise any objections to the protocol.

Public Relations Division of the CBA



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