

Accountability and Transparency in Public Procurement: the experience of the Portuguese Court of Auditors

Author name: Guilherme

Author surname: d'Oliveira Martins

Title: President

Institution: Portuguese Court of Auditors (*Tribunal de Contas*)

E-mail address: gab.dg@tcontas.pt

Abstract

Accountability and transparency are important values of the democratic State. Since public managers are public servants, committed with the realization of the public interest within the framework of democratic values and the rule of law, their decisions must be scrutinized. Public procurement is one of the most relevant fields of public financial management. For that reason, it deserves a special attention by SAIs. It must be assured that public procurement conducts to the realization of public interest. So, accountability and transparency are cornerstone issues in what concerns public procurement and in what concerns to the assurance of the rule of law and of other democratic values. Our intent, in the present paper, is to show how the Portuguese Court of Auditors (*Tribunal de Contas*) contributes to assure accountability and transparency in public procurement.