



Bank Guidance

Procurement Post Review, Independent Procurement Review, and Integrated Fiduciary Reviews

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Content

Guidance on conducting Procurement Post Review, Independent Procurement Review, and Independent Fiduciary Review

Applicable to

IBRD, IDA

Issuer

Chief Procurement Officer, OPCS;

Sponsor

Lead Specialist, OPCS;

SECTION I – PURPOSE AND APPLICATION

1. Guidance on how to plan and conduct PPR, IPR and IFR.
2. This Guidance applies to the Bank.

SECTION II – DEFINITIONS AND ACRONYMS

As used in this Guidance, the capitalized terms and acronyms have the meaning set out: (a) in Section II of the [Procurement Policy](#), Section II of the [Procurement Directive](#), Section II of the [Procurement Procedure](#), or (b) below.

1. **AML/CFT:** Anti-money-laundering/Counter financing of terrorism.
2. **BAFO:** Best and final offer, described in paragraph 6.32 of the Procurement Regulations for Borrowers.
3. **CRPD:** Corporate Risk Profile Database.
4. **Fraud and Corruption:** The sanctionable practices of corruption, fraud, collusion, coercion and obstruction defined in the Anti-Corruption Guidelines and reflected in paragraph 2.2a of Annex IV of the Procurement Regulations for Borrowers.
5. **IFR:** Integrated Fiduciary Review.
6. **MDB:** Multilateral Development Bank.
7. **PIO:** Public Integrity and Openness, Governance Global Practice.
8. **Prior Review:** an ex-ante review described in paragraph C.2 of the Procurement Directive.
9. **PPR:** Procurement Post Review.
10. **Post Review:** a procurement ex-post review described in paragraph C.3 of the Procurement Directive.
11. **SAI:** Supreme Audit Institution.
12. **SRS:** Stratified Random Sampling, meaning selecting a sample of contracts after stratifying the contracts by procurement method and type.
13. **STEP:** Systematic Tracking of Exchanges in Procurement, a system for tracking end-to-end process from planning to contract execution.
14. **TOR:** Terms of Reference.

A. Introduction

1. As owners of Bank-financed projects, Borrowers are responsible for ensuring that these projects achieve their development objectives. The Bank is required by its Articles of Agreement to “make arrangements to ensure that the proceeds of any loan are used only for the purposes for which the loan was granted, with due attention to considerations of economy and efficiency and without regard to political or other non-economic influences or considerations.” Pursuant to this, procurement in IPF operations supports Borrowers to achieve value for money with integrity in delivering sustainable development. The Bank supports and monitors the Borrower’s implementation of the project and procurement supervision is an integral part of the Bank’s implementation support and monitoring.
2. In supervising procurement activities, the Bank takes a risk-based approach: the intensity and scope of the supervision are tailored to the project procurement risk and the value of the contract. Procurement supervision uses a set of complementary oversight instruments to fulfill the Bank’s fiduciary mandate cost-effectively. The most common oversight instruments used in procurement supervision are the following:
 - a. Prior review
 - b. PPR
 - c. IPR
 - d. IFR
3. Each oversight instrument is designed to feed into subsequent risk assessments to ensure that future oversight decisions are informed by previous experience in implementing projects. The results of PPRs, together with those of other instruments, provide relevant information for the design, procurement risk assessment, and procurement strategy of subsequent similar projects.
4. The Bank reviews samples of procurement activities implemented by Borrowers to ensure compliance with the legal agreement and agreed procedures, and to improve procurement practices. If the Borrower or other parties involved in the procurement do not comply with the applicable procurement requirements, the Bank may, in addition to the contractual remedies set out in the relevant legal agreement, take other appropriate actions consistent with the terms and conditions of the legal agreement and the Bank’s implementation support and monitoring role. (Procurement Policy, Section III.D.5) In addition, Section III of the Procurement Procedure set out procedural instructions how to handle cases of procurement noncompliance; and the Guidance on Noncompliance provides information, explanations and best practices recommendations for Bank staff on dealing with potential and actual cases of procurement noncompliance.

B. Overview of Oversight Instruments**Prior Review**

5. Prior Review is an ex-ante exercise conducted by the Bank to determine whether the Borrower’s procurement process complies with the legal agreement and the Procurement Regulations for Borrowers. The Bank reviews Borrower’s procurement procedures, documents, bid/proposal evaluations, award recommendations, and contracts to ensure that they are carried out in accordance with the legal agreement and the Procurement Regulations for Borrowers.

6. The determination of whether a contract should be subject to Prior Review is based on the estimated value of the contract and whether it is above the Bank's mandatory Prior Review thresholds set out in Table 1 in Annex I of the Procurement Procedure. In addition, pursuant to paragraphs 2.2 and 2.3 of Annex I of the Procurement Procedure, any procurements that involve the use BAFO, negotiations (for competitive procurement processes for goods, works, and non-consulting services), competitive dialogue, or sustainable procurement, and relevant procurements in fragile and conflict-affected situations, are also subject to Prior Review. The Procurement Plan, informed by the PPSP, indicates whether each contract will be subject to ex-ante or ex-post review, and at which stages of the procurement cycle. A sample of the contracts that are not subject to Prior Review is selected and subjected to PPR.

Procurement Post Review

7. PPR is an ex-post assessment of the procurement processes for a sample of contracts that are not subject to Prior Review by the Bank.
8. The objectives of PPR are to:
 - i. verify that the procurement procedures followed for the project comply with the requirements of the legal agreement, and identify any noncompliance with the legal agreement and applicable procurement arrangements;
 - ii. check that the procurement arrangements agreed with the Borrower are still in place;
 - iii. identify and report any contract management issues;
 - iv. check that the Borrower has carried out technical compliance reviews and physical completion reviews for implemented contracts;
 - v. identify and report any indications of possible Fraud and Corruption;
 - vi. identify mitigating measures to correct procurement deficiencies or deter future deficiencies and recommend them to the Borrower;
 - vii. identify good practices and lessons learned from implementing procurement;
 - viii. rate the performance of sampled contracts (procurement process and contract implementation) on compliance with the legal agreement and agreed procedures and contribute to the overall procurement performance rating of the implementing agency based on the rating of the PPR; and
 - ix. provide a basis for updating the project procurement risk and the risk mitigation plan.
9. PPRs are usually conducted by Bank staff or consultants hired by the Bank. They may also be carried out by third parties such as SAI, procurement regulatory authorities, consultancy firms, nongovernmental organizations, and others.

Independent Procurement Review

10. IPR is an ex-post review carried out by independent third parties appointed by the Bank to complement procurement Prior and Post Reviews. IPR covers a broader range of issues than a PPR and informs management about the quality of procurement, Borrower compliance with the terms of the legal agreement, and the quality of the Bank's fiduciary oversight.
11. IPRs may cover several projects in a country and address sector/industry or portfolio issues in high-risk and problematic procurement environments, for example, where PPRs have identified noncompliance or poor performance. They also include a review of both Post Review and Prior Review contracts, as well as the Bank's performance in executing its fiduciary responsibilities.

Integrated Fiduciary Review

12. In certain projects, it may be necessary to scale up the scope of the procurement review of contracts to include technical and physical inspection and financial implementation of individual contracts. Joint supervision—combining engineering, financial, and procurement inspection capabilities acting simultaneously over the same sample—provides the Bank with the highest degree of assurances about the Borrower’s performance and compliance with the legal agreement.
13. IFR provides a wider view of the risks in project implementation throughout the whole life cycle of the procurement, from planning to beneficiary satisfaction with the goods and services delivered.
14. IFR requires more resources and a higher degree of coordination among TLs, APM, and the engineering, financial, and governance specialists of the project team, to carry out the review simultaneously and report jointly.
15. IFR rates the individual quality of the integrated fiduciary disciplines of each contract of the sample and also provides a rating of the overall performance.

C. Responsibility for Post Review

16. The TL is primarily responsible for project supervision. Pursuant to Section III.E of the Procurement Directive, the GGP (through the concerned APM) allocates accredited procurement staff to TTs. TTs (headed by TLs) are responsible and accountable for project-level procurement support and procurement monitoring activities, including Bank’s ex-ante and ex-post procurement review..

D. Choice of ex-post instruments

17. The choice of ex-post instruments takes into consideration risks, available resources, staffing skills, management issues, and any other fiduciary concerns, as explained below:

<i>Ex-post Review instrument</i>	<i>Conditions determining its use</i>
PPR	<ul style="list-style-type: none">• the primary instrument for ex-post reviews• usually conducted by Bank staff or consultants hired by the Bank• may also be conducted by a SAI or other third parties acceptable to the Bank
IPR	<ul style="list-style-type: none">• when the procurement risk assessment (country risk, sector risk, capability of the implementing agency, or risk from procurement-related compliance assessments) warrant independent review of both Borrower and Bank performance• at the CMU’s and/or GPs’ request to assess the adequacy of Borrower and Bank quality control mechanisms• when projects in a sector/industry or country show continuously declining performance and risk trends
IFR	<ul style="list-style-type: none">• when it is necessary to scale up the scope of the procurement review of contracts to include technical and physical inspection and financial implementation of individual contracts• when it is necessary to have a wider view of the risks in a project implementation throughout the whole life cycle of the procurement, from

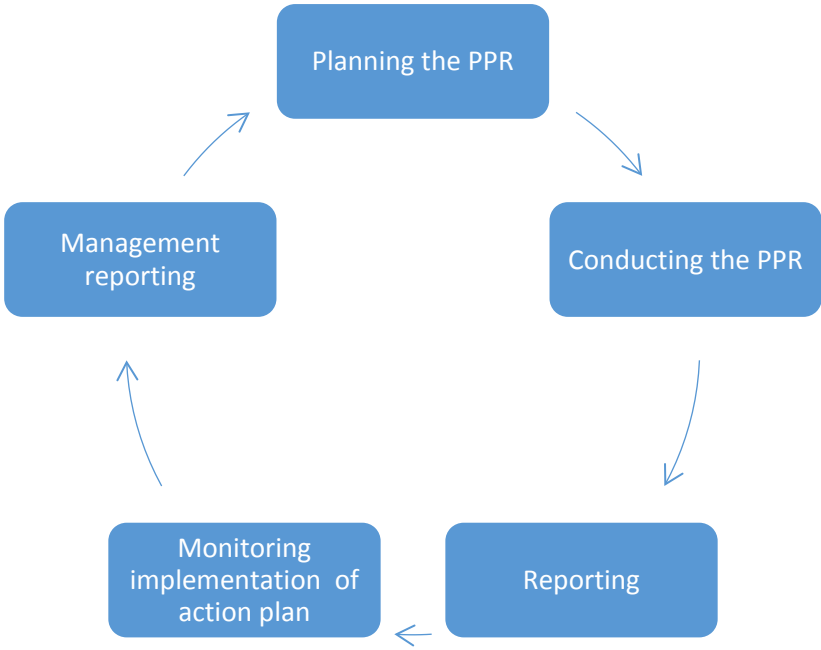
<i>Ex-post Review instrument</i>	<i>Conditions determining its use</i>
	planning to beneficiary satisfaction with the goods and services as delivered <ul style="list-style-type: none"> • when significant procurement and financial management risks are identified under the project

E. Procurement Post Review

Post Review Cycle

18. PPR is conducted annually, following the cycle in figure 1 below:

Figure 1. PPR Cycle



Planning for PPR

19. Annual planning for PPR begins with an assessment by PIO of the PPRs and any other reviews that will be undertaken in a financial year to **sample at least ten percent of contracts across the Bank's portfolio that have not been prior-reviewed** (see Section III of the Procurement Procedure for the requirements on sampling). PIO then assesses the portfolio of projects and assigns a percentage of PPRs and other reviews to specific regions and projects to ensure representative sampling based on procurement risk.

Sampling of Contracts

20. Before sampling, the APS/PAS checks the list of signed contracts (register) received from the Borrower against the Procurement Plan, the disbursement reports, periodic procurement reports prepared by the Borrower, and any available payment records to ensure the completeness of the list, and then selects the sample of contracts to be reviewed.
21. The selection of contracts for review is critical for the success of the PPR, as post-reviewed contracts provide evidence of the Borrower's procurement performance. The sampling is risk-based and takes into consideration: (i) the project procurement risk rating, with the riskier projects having a larger sample, and (ii) the contract risk rating, to ensure that riskier contracts constitute a higher proportion of the sample.
22. The sampling of contracts for a project is done through a combination of: (i) purposive sampling—that is, focusing on contracts with certain risk factors; and (ii) SRS.
23. Under purposive sampling, the reviewer prioritizes the following types of contracts pursuant to paragraph 77 of the Board paper, "Procurement in World Bank Investment Project Financing Phase II: The New Procurement Framework":
 - a. contracts against which a complaint has been submitted;
 - b. contracts for which rebidding/cancellation of the procurement took place;
 - c. contracts with price modifications of 15% or more of the original contract price;
 - d. contracts not listed in the Procurement Plan (except community-driven development, or other contracts that are demand-driven and cannot be identified up front);
 - e. contracts awarded without competition (direct procurement);
 - f. contracts with estimated costs above the set prior review thresholds, but subject to post review given their low risk; and/or
 - g. contracts with cost estimates below the Bank's Prior Review thresholds, if the final price of the contract exceeds those thresholds.
24. When the number of contracts meeting the above characteristics exceeds the assigned sample size, the sample size may be increased (if resources allow), or a smaller representative sample may be drawn from these contracts depending on the reasons for this elevated level of risk. The APS/PAS then uses SRS to select the contracts to fulfill the targeted sample size.
25. The balance of contracts on the register is stratified by procurement method or approach to the market, and the sample is drawn from each method to the extent possible. Selection also takes into consideration the contract size, with the higher-value contracts targeted for review. However, risky smaller contracts may also be part of the sample.
26. For projects with a large number of contracts, the sample may be adjusted to include specific types of procurement and not necessarily cover a large number of contracts. For such projects, a ceiling on the number of contracts to be reviewed may be established under the APM's guidance.
27. Upon completion of the sample selection, the reviewer conducts the review.

Conducting the PPR

Preparatory Activities

28. The APS/PAS checks the list of contracts against the Bank's lists of suspended and debarred firms and individuals. In addition the APS/PAS checks the AML/CFT database, and the CRPD¹. If contracts are with a firm on the Bank's list of ineligible firms, and were entered into after the date of the firm's debarment or suspension, they are identified as potentially ineligible pursuant to paragraph 3.2.3 (e) of Section III of the Procurement Regulations for Borrowers. Contracts with a positive result against the AML/CFT database are handled in accordance with the Bank Procedure "Working Arrangements among Global Practices, the Regions, INT and OPCS concerning Fraud and Corruption". Contracts with a positive result in the CRPD may be added to the sample of contracts to be reviewed. In reviewing such contracts, the reviewer performs extra due diligence of contract administration to assess whether the contract was performed as contracted.
29. The reviewer checks the list of contracts to identify any patterns indicating risky activities—for example, splitting of contracts, repetitive contracts, orders of the same items from the same firms (except under framework agreements), or multiple contracts just below the Prior Review thresholds or other thresholds for competitive procurement. Contracts exhibiting such patterns may be added to the sample of contracts to be reviewed.
30. The APS/PAS also reviews the previous PPR and aide-mémoire to assess the issues raised in the last review and how they have been addressed, as well as any outstanding mitigation actions and other issues from implementation support and monitoring. The progress with pending actions is discussed with the Borrower as part of the review.

Applying Professional Judgment

31. The reviewer conducts the PPR using the forms in Annex A. While these forms contain guiding questions, the reviewer is expected to exercise professional judgment in assessing the adequacy of the procurement and how it was conducted. Therefore, beyond reporting the findings of the review, the report should also contain the reviewer's judgment/analysis. For example, the reviewer should not simply report that bidders were given less time to prepare and submit bids but should additionally assess whether under the circumstances of the particular contract, the time was reasonable or adequate to enable bidders to prepare and submit responsive bids as well as the reasons for this.

Collecting Evidence

32. For contracts rated unsatisfactory or those in which the reviewer observes significant noncompliance that may require actions by the Bank pursuant to Section III of the Procurement Procedure, the reviewer may gather evidence of some of the records that reflect the noncompliance—for example, extracts of evaluation reports, solicitation documents, or payment records. This mitigates the risk of records tampering after the review. The reviewer collects copies of the records and the Borrower retains the original records.

Handling Cases of Suspected Fraud and Corruption

33. When any suspected cases of Fraud and Corruption are identified through the PPR, they should be recorded in the review and reported to INT in accordance with the Bank Procedure "Working Arrangements among Global Practices, Regions, INT and OPCS concerning Fraud and Corruption. The reviewer does not conduct any investigations on the Fraud and Corruption but may collect documentation as indicated above.

¹ While the databases at the time of the review may vary from those at the time of contract signature, the reviewer checks against the lists at the time of the review.

Status of Mitigation Actions

34. The review includes an update on the progress of implementation of the risk mitigation and corrective actions from the previous review, as identified in the PAD, previous reports and aide-mémoire. When corrective actions remain unfinished beyond their due date, the reviewer discusses whether the actions are still relevant and records any reasons why the actions were not implemented. When the measures were implemented, the reviewer assesses whether they effectively mitigated the identified risks.

Review of Contract Implementation

35. In reviewing contract implementation, the reviewer checks whether the work was done according to the contract terms and specifications. The reviewer assesses whether the Borrower adequately checked the quality and quantity of work. The reviewer also checks the timeliness of contract performance and timeliness of payment. The objective of this assessment is to reach an opinion as to whether the services were rendered, goods supplied, and works completed according to the contract and that payments were completed in time and according to the contract. The review may include site visits, physical inspections or inventory checks carried out by a technical specialist appointed by the TL.

Review of the Adequacy of Procurement Arrangements

36. In conducting the review, the reviewer assesses whether the borrower continues to comply with the agreed procurement arrangements and whether the arrangements are still adequate for timely and effective implementation of procurement. When the reviewer observes cases of potential noncompliance, he/she conducts further assessments, including discussions with project staff, to establish any underlying causes or system failures. This may require reviewing other reports, such as internal audit reports. For example, when several instances of noncompliance are observed, it could be as a result of bypassing a procurement approval committee in the Borrower's agency—a system failure. For system failures, the PPR recommends corrective actions to strengthen the system.

Rating Contracts on Performance

37. Each contract reviewed is rated on performance, combining: (i) management of the procurement process with regard to compliance with the applicable procedures, and (ii) implementation of the contract up to the date of the review with regard to adherence to the conditions of contract. The report includes the justification for each contract rating, especially those that are less than satisfactory. The rating is expressed in the following scale: U = Unsatisfactory; MU = Moderately Unsatisfactory; MS = Moderately Satisfactory and S = Satisfactory

PPR Risk Ratings

38. The reviewer assigns an overall risk rating for the PPR taking into consideration the findings from the review. The reviewer follows the risk rating guide in Annex A. The ratings assigned include: (i) an overall risk rating; (ii) a risk rating of the procurement system; (iii) a risk rating of the procurement process and (iv) risk rating of contract administration. The risk rating assigned is determined based on the reviewer's professional judgement. The risk ratings are updated in the Post Review module of the project portal when the PPR is finalized.

Discussing the Findings

39. Before completing the review, the APS/PAS discusses the findings with the Borrower. This provides the Borrower's staff the opportunity to clarify any aspects and helps gain the Borrower's acceptance of the conclusions and recommendations in the report. While the clarifications and discussions may be carried out with the Borrower's procurement staff, they should include the project manager or coordinator to give him/her an overview of the agency's

procurement performance. When mitigation or strengthening actions are necessary, the reviewer discusses these potential actions and their target dates to improve the chances of effective implementation. When recommendations from previous PPRs are still outstanding, the reviewer discusses the reasons, reflects them in the report, and considers them in developing any new actions.

40. In cases where procurement noncompliance is identified, the APS/PAS consults with the TL and other relevant Bank staff (depending on the nature and scope of potential non-compliance) and consults, if necessary, with the Borrower.

Reporting Findings

41. Noncompliance is reported observing the procedural instructions set out in Section III of the Procurement Procedure. Findings on noncompliance form part of the key recommendations for corrective action
42. Furthermore, reporting on good practices is useful for collecting and disseminating innovations and good practices from Borrowers.
43. Once the APM/PAS prepares the report, it is discussed with the TL before approval by the APM. When approved by the APM, the report is sent to the TL for transmittal to the Borrower. When the findings and recommendations were discussed and agreed with the Borrower during the mission, the report may be sent to the Borrower as a final report. When such discussions were not held or no agreement was reached, the report is formally sent as a draft to the Borrower, for comments, before its finalization. Any comments by the Borrower are addressed, as appropriate, and the final report is sent to the Borrower. In cases of continued disagreement with the Borrower, further discussions may be held to clarify the report without diluting the findings and recommendations. Any unresolved issues from these discussions are discussed by the TT with the APM for guidance before finalizing and issuing the report.

Actions on Noncompliance

44. Pursuant to Section III of the Procurement Procedure, in cases where the procurement review identifies procurement noncompliance, the APS/PAS prepares a memorandum to the TL describing the facts, findings and provides advice regarding the recommended actions.
45. Follow-up actions, in particular to apply remedies, are taken by the TL, assisted by the APS/PAS and in consultation with the APM. When Bank action on identified noncompliance is required, it is done in accordance with the Section III of the Procurement Procedure and the Guidance “Procurement Noncompliance in IPF Operations”.

PPR Reporting and Filing

46. Once the report is final, the APS/PAS (i) reports to the TL the PPR ratings for the project, as input to the ISR, (ii) sends a copy of the PPR report to the APM, and (iii) files the PPR report, along with supervision results, in the Post Review module of the project portal. In filing the PPR, the APS/PAS updates the risk ratings on procurement and contract administration, and risk management measures.

Integration with Aide-Mémoire and ISRs

47. The findings of the PPR are integrated with the findings from supervision/implementation support missions. They are recorded in the aide-mémoire and reflected accordingly in the ISR rating, taking into consideration the findings from other oversight instruments. When the PPR is done outside the supervision mission, the findings may be recorded in the aide-mémoire and ISR of a subsequent mission. When done through the aide-mémoire, the reporting includes a summary of (i) the major findings of the review, (ii) the PPR risk ratings, and (iii) proposed capacity strengthening/corrective measures.

Monitoring Findings and Implementation of Recommendations

48. During each supervision mission, the APS/PAS reviews the status of the Borrower's actions agreed in the earlier PPRs, reflects them in the aide-mémoire and the ISR as appropriate, and updates the Post Review module of the project portal to reflect progress on implementing mitigation measures. When the Borrower does not implement agreed measures in a timely manner, the APS/PAS discusses with the APM and TL further actions that may be warranted, appropriate for the level of noncompliance.

Use of Third Parties to Conduct PPR

49. The Bank may rely on third parties, such as a country's SAI, procurement regulatory authorities, or consultants to undertake PPR. Third parties may be used for reviewing procurement following national procurement procedures of the Borrower. Use of third parties for PPR is also encouraged where there are large numbers of contracts to be reviewed under projects with dispersed locations, such as community-driven development projects and other projects with highly decentralized implementation. When consultants are the third parties conducting PPR, the Bank reviews and agrees to the TOR and to the consultants' qualifications, but the consultants are hired by and report to the Borrower.

50. When the SAI is considered for conducting PPR, the APS/PAS relies on the FM's assessment and judgement of the SAI's capacity to audit Bank-financed projects. If FM considers the SAI capable of auditing, the APS/PAS also assesses its capabilities for auditing/reviewing procurement, taking into account both its experience in auditing procurement and the availability of adequate staff with experience in auditing procurement. An SAI that has a sound reputation and adequate experience and staffing to audit procurement and is willing to conduct such a review may be relied upon to conduct PPR. As part of this review, the APS/PAS may identify opportunities to strengthen the skills and capacity of the SAI to audit procurement; these opportunities may be considered as part of the broader strengthening of the SAI in collaboration with the FMS, who leads such initiatives.

51. The Bank and the Borrower agree on the scope of the review and the nature of the report. When the SAI audits project funds as part of all programs in an implementing agency, it is preferable to prepare a separate report or section of the report covering the project.

52. Private sector firms used to conduct PPR are selected following agreed selection arrangements. The APS/PAS reviews and clears the TOR for the PPR.

53. When the Bank and Borrower agree that third parties may be used to conduct PPR, it is good practice to reflect this agreement in the PPSD and PAD and then integrate these arrangements into the project design. This includes agreement on the scope of the review, funding for such reviews, the timing of the reviews, quality assurance measures, and so on. These arrangements may also be discussed during project negotiations and reflected appropriately in project documents—for example, as dated covenants.

F. Post Review for Projects with Alternative Procurement Arrangements

APA of Borrower Implementing Agencies

54. For APA that follow the procurement arrangements of the implementing agency, procurement supervision is conducted as defined in the Procurement Plan, which is incorporated by reference in the legal agreement. The APA/PAS assessment includes a review of the audit arrangements of the implementing agency and the extent to which they can be relied on for PPR when appropriate. When these arrangements are adequate, the implementing agency is relied on as the first option to conduct PPR. PPR in this case seeks to establish the implementing agency's compliance with its own procurement arrangements in addition to the other PPR requirements specified in this Guidance. The APS/PAS reviews the report to assess

the quality of the procurement and evaluate whether the APA arrangements are being complied with and should be maintained. Further guidance on conducting PPR for APA, including the sampling of contracts, is provided in the Guidance on APA

APA following Procurement Arrangements of other MDBs, Organizations, and Bilateral Donors

55. When the Bank agrees to rely on and apply the procurement rules and procedures of another multilateral or bilateral agency or organization, it may agree to such a party take a leading role in providing implementation support for and monitoring procurement. In these cases, the Bank relies on the lead agency's procurement arrangements and oversight, according to the relevant bilateral/co-financing agreement or APA agreement. The lead development bank/agency/organization is responsible for conducting any procurement supervision, including ex post reviews as defined in the APA Agreement, and reporting findings to the Bank.

G. Independent Procurement Review

56. The other Post Review instruments are carried out in the same way as the PPR, except that the following additional requirements apply for IPR.

Sampling of Contracts

57. The sample of contracts is drawn from the list of contracts subject to Post and Prior Review. The sampling for contracts for IPR follows the same methodology defined in this Guidance for PPR. For the sampling of contracts subject to Prior Review, the reviewer takes into consideration the agreed sample size in the ToR and the objectives of the IPR. During the course of the IPR, the consultant has the flexibility to select, substitute, or drop particular contracts if an alternative line of investigation is judged more effective in generating conclusions.

Planning for the IPR

58. PIO is responsible for budgeting and planning IPRs. This includes preparing a plan for IPRs to be conducted in each fiscal year as part of annual planning.

59. Each IPR results in a report covering the findings and recommendations. The results of the review are normally discussed with the project implementation agencies and the Practice Managers/Country Director to determine whether corrective action is required. The APM determines the list of projects reviewed and the size of the sample of contracts used.

Other considerations for IPR

60. When IPR is conducted, a PPR may not be required for that year as the IPR normally covers more than the scope of the PPR. It is helpful for IPRs to include a review of the Post Reviews conducted for the two preceding years and comment on the adequacy of the reviews and the implementation of any agreed remedial measures.

61. The TOR for an IPR are attached in Annex C.

SECTION IV – OTHER PROVISIONS

NA

Section V – TEMPORARY PROVISIONS

NA

SECTION VI –EFFECTIVE DATE

This Guidance is effective as of the date on its cover page.

SECTION VII – ISSUER

The issuer of this Guidance is the CPO.

SECTION VIII – SPONSOR

The sponsor of this Guidance is the OPCS Lead Specialist.

SECTION IX – RELATED DOCUMENTS

Bank Directive, "[Policy and Procedure Framework](#)".

Bank Policy, "[Procurement in IPF and Other Procurement Operational Matters](#)".

Bank Directive, "[Procurement in IPF and Other Procurement Operational Matters](#)".

Bank Procedure, "[Working Arrangements among the Global Practices, the Regions, INT and OPCS Concerning Fraud and Corruption](#)".

Board Paper, "[Procurement in World Bank Investment Project Financing Phase II: The New Procurement Framework](#),"

Bank Procedure, "[Procurement in IPF and Other Operational Procurement Matters](#)".

[Guidelines on Preventing and Combating Fraud and Corruption in Projects Financed by IBRD Loans and IDA Credits and Grants](#).

["Instructions: Investment Project Implementation Support to Project Completion."](#)

["World Bank Procurement Regulations for IPF Borrowers"](#).

Questions about this Guidance should be addressed to the CPO, OPCS.