



## CALL FOR TENDERS

No. PS/SRV/AUD/010/2023

## External audit services

# TABLE OF CONTENTS

- TABLE OF CONTENTS ..... 2
- 1. INFORMATION ON TENDERING ..... 4
  - 1.1. Contracting authority..... 4
  - 1.2. Subject: what is this call for tenders about?..... 4
  - 1.3. Participation..... 4
  - 1.4. Contractual conditions..... 5
  - 1.5. Compliance with applicable law ..... 5
  - 1.6. Structure and content of the tender ..... 5
  - 1.7. Identification of the tenderer ..... 6
  - 1.8. Confidentiality of tenders ..... 6
  - 1.9. Informing tenderers..... 7
  - 1.10. Means of redress ..... 7
  - 1.11. Awarding of the Contract ..... 8
  - 1.12. Period of validity of tenders ..... 8
- 2. TERMS OF REFERENCES ..... 9
  - 2.1 Background..... 9
  - 2.2 LOT 1 General and specific objectives ..... 9
  - 2.3 LOT 1 Scope of work ..... 10
  - 2.4 Inputs by the Contracting Authority ..... 10
  - 2.5. Deliverables ..... 11
  - 2.7. Execution ..... 11
  - 2.6.1 Provisional timetable of activities and deadlines..... 12
  - 2.6.2 Estimation of amount of work involved..... 12
  - 2.6.3 LOT 1: Information about the regular Budget of Transport Community ..... 13
  - 2.6.3 LOT 2: Information about the extraordinary Budget under the Grant Contract  
CRIS 441 - 320..... 13
- 3. EVALUATION AND AWARD ..... 13
  - 3.1. Verification of non-exclusion ..... 13
  - 3.2. Selection criteria ..... 14
  - 3.3. Award criteria ..... 16
- 4. AWARD DECISION AND CONTRACT SIGNING ..... 16

5. ANNEXES..... 16

## 1. INFORMATION ON TENDERING

### 1.1. Contracting authority

This call for tenders is launched and managed by the Transport Community Treaty Permanent Secretariat, referred to as the “Contracting Authority” or “TCT” for the purposes of this call for tender. More information can be found on <https://www.transport-community.org/>

### 1.2. Subject: what is this call for tenders about?

The subject of this call for tenders is execution of Independent External Audit Services.

### 1.3. Participation

Participation in this tender procedure is open on equal terms to all natural who are nationals of and legal persons (participating either individually or in grouping-consortium of tenderers) effectively established in a Member State or a country, territory, or region (Annex A2a1 to the practical guide<sup>1</sup>).

Participation in this procurement procedure is open on equal terms to all natural and legal persons or associations of such persons established in:

- Signing Parties of the Transport Community Treaty;
- A Member State of the European Economic Area;
- A Candidate Country to the European Union.

Natural persons who are nationals of, and all legal persons established in non-EU countries can participate to a procurement procedure, only if signatory of the WTO’s GPA or of a bilateral agreement with EU. Participation is also open to international organisations.

To enable the Contracting Authority to verify the access, each tenderer must indicate its country of establishment (and in case of joint tender – the country of establishment of each group member) and must present the supporting evidence normally acceptable under the law of that country/-ies. The same document(s) could be used to prove country/-ies of establishment and the legal capacity as described in Section 3.2.2 Legal Capacity.

Contractors must ensure that there is no detection of subcontractors, natural persons in the lists of EU restrictive measures.

The lists of persons, groups, entities subject to the EU restrictive measures are maintained by the DG FISMA and published on the following website: [www.sanctionsmap.eu](http://www.sanctionsmap.eu)

Tenderer included in the lists of EU restrictive measures at the moment of the award decision cannot be awarded the contract.

---

<sup>1</sup> <https://wikis.ec.europa.eu/display/ExactExternalWiki/Annexes>

Entities who have been engaged in a contractual relationship with the Contracting Authority in the previous 4 calendar years are excluded from the right to participation in this procurement procedure.

#### 1.4. Contractual conditions

The tenderer should bear in mind the provisions of the draft contract which specifies the rights and obligations of the contractor, particularly those on risks assignment, payments, performance of the contract, confidentiality, and checks and audits.

#### 1.5. Compliance with applicable law

The tender must comply with applicable environmental, social and labour law obligations established by Union law, Serbian national legislation, collective agreements or the international environmental, social and labour conventions listed in Annex X to Directive 2014/24/EU<sup>2</sup>.

#### 1.6. Structure and content of the tender

The tenders must be presented as follows:

Part A: Identification of the tenderer (see section 1.9)

Part B: Non-exclusion (see section 3.1)

Part C: Selection (see section 3.2)

Part D: Technical offer

The technical offer must cover all aspects and tasks required in the technical specifications and provide all the information needed to apply the award criteria. Offers deviating from the requirements or not covering all requirements may be rejected on the basis of non-compliance with the tender specifications and will not be evaluated.

Part E: Financial offer

The maximum contract price is EUR 16.500 (**Lump Sum**), **divided in two lots**:

**Lot 1: EUR12,000.00**

**Lot 2: EUR4,500.00**

Tenders with prices higher than the maximum values for each lot will be considered unacceptable.

The price for the tender must be quoted in euro. Tenderers from countries outside the euro zone have to quote their prices in euro. The price quoted may not be revised in line with exchange rate movements. It is for the tenderer to bear the risks or the benefits deriving from any variation.

Prices must be quoted free of all duties, taxes and other charges, including VAT, as the TCT is exempt from such charges under Articles 10 of the [Agreement between the Republic of Serbia and the Transport](#)

---

<sup>2</sup> Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC (OJ L 94, 28.3.2014, p. 65).

[Community regarding the seat of the Permanent Secretariat of the Transport Community](#). The amount of VAT should be shown separately.

The quoted price must be a fixed amount which includes all charges (including travel and subsistence). Travel and subsistence expenses are not refundable separately.

Tenders shall be submitted by electronic mail to [procurement@transport-community.org](mailto:procurement@transport-community.org) in two separate e-mails. Parts A, B, C, D and F (with all relevant annexes) shall be included in one e-mail, while part E (Financial Offer) shall be included in a separate e-mail.

All documents referred at above shall be submitted in pdf format.

The time and date displayed by the server clock within the Authority's system shall be the standard upon which compliance with tender submission deadlines shall be determined. Tenderers are strongly advised not to transmit their Tender immediately before the deadline for submission.

It is the Tenderer's sole responsibility to ensure that its Tender complies with the submission requirements and is received by the Contracting Authority by the date and time set out. The Contracting Authority accepts no liability whatsoever for any problems arising from issues such as (but not limited to) the Tenderer's IT software, infrastructure, internet connectivity, etc. that would result in the Tender not being properly or timely received.

### 1.7. Identification of the tenderer

The tender must include a **cover letter** signed by an authorised representative presenting the name of the tenderer (including all entities in case of joint tender) and identified subcontractors if applicable, and the name of the single contact point (leader) in relation to this procedure.

The tenderer must provide the following information in its tender if it has not been provided with the Legal Entity Form:

- For legal persons, a legible copy of the notice of appointment of the persons authorised to represent the tenderer in dealings with third parties and in legal proceedings, or a copy of the publication of such appointment if the legislation applicable to the legal person requires such publication. Any delegation of this authorisation to another representative not indicated in the official appointment must be evidenced.

Tenderers that are already registered in the Contracting Authority's accounting system (i.e. they have already been direct contractors) must provide the form but are not obliged to provide the supporting evidence.

The tenderer (or the leader in case of joint tender) must provide a Financial Identification Form with its supporting documents. Only one form per tender should be submitted. The form is available on: [http://ec.europa.eu/budget/contracts\\_grants/info\\_contracts/index\\_en.cfm](http://ec.europa.eu/budget/contracts_grants/info_contracts/index_en.cfm)

### 1.8. Confidentiality of tenders

Once the Contracting Authority has opened a tender, it becomes its property and shall be treated confidentially, subject to the following:

- For the purposes of evaluating the tender and, if applicable, implementing the contract, performing audits, benchmarking, etc., the Contracting Authority is entitled to make available (any part of) the tender to its staff as well to other persons and entities working for the Contracting Authority or cooperating with it, including Contractors or subcontractors and their staff provided that they are bound by an obligation of confidentiality.

- The Contracting Authority may disclose the submitted tender in the context of a request for public access to documents, or in other cases where the applicable law requires its disclosure. Unless there is an overriding public interest in disclosure, the Contracting Authority may refuse to provide full access to the submitted tender, redacting the parts (if any) that contain confidential information, the disclosure of which would undermine the protection of commercial interests of the tenderer, including intellectual property.

The Contracting Authority will disregard general statements that the whole tender or substantial parts of it contain confidential information. Tenderers need to mark clearly the information they consider confidential and explain why it may not be disclosed. The Contracting Authority reserves the right to make its own assessment of the confidential nature of any information contained in the tender.

### **1.9. Informing tenderers**

The Contracting Authority shall inform tenderers simultaneously and individually of decisions reached concerning the outcome of the procedure, including the grounds for any decision not to award the contract or recommence the procedure.

Within such communication, the Contracting Authority shall inform:

- Any unsuccessful tenderer of the reasons for the rejection of its tender;
- Any tenderer that has made an admissible tender of the characteristics and relative advantages of the tender selected, the price of the offer as well as the name of the successful tenderer.

The Contracting Authority may decide to withhold certain information that it assesses as being confidential, in particular where its release would prejudice the legitimate commercial interests of economic operators or might distort fair competition between them. Such information may include, without being limited to, confidential aspects of tenders such as prices included in the financial offer, technical or trade secrets<sup>3</sup>.

### **1.10. Means of redress**

Any person that considers itself harmed by any act or decision made by the Contracting Authority might seek remedy by the following means:

#### **a) Seeking remedy with the Contracting Authority**

Objections should be sent using the e-mail address [procurement@transport-community.org](mailto:procurement@transport-community.org) and shall include:

- The no. of the procurement procedure and the word “*objection*” in the subject line;
- Sender's identification data;
- Proof of interest;
- Challenged act or decision and remedy sought;
- Grounds or evidence supporting the objection.

Objections not meeting the formal notification requirements provided above shall be disregarded.

---

<sup>3</sup> For the definition of trade secrets please see Article 2 (1) of DIRECTIVE (EU) 2016/943 on the protection of undisclosed know-how and business information (trade secrets) against their unlawful acquisition, use and disclosure.

Only actual participants to the tender procedure shall be considered interested parties and allowed to object. In order to be found admissible, objections should concern any of the following:

- Decision to exclude (Contracting Authority's decision to exclude a participant in the tender procedure);
- Decision to award the contract (Contracting Authority's decision to award the contract to a certain bidder).

Timing for sending objections shall be no later than 10 days following Contracting's Authority notifications of the outcome of the tender procedure. The relevant provisions of **Section 1.14** on communication means and deadlines apply.

Upon review of the objection, the Contracting Authority shall respond as soon as possible and provide the sender its decision and reasoning on the case. Such decision might confirm (fully or in part) or reject the objection. In case the Contracting Authority accepts (in full or in part) an objection it will take immediate remedial action and inform all interested parties in this regard.

#### **b) Permanent Court of Arbitration in Hague**

Disputes arising out of the Contracting Authority's decision on an objection shall be settled by final and binding arbitration in accordance with the Permanent Court of Arbitration Optional Rules for Arbitration Involving International Organizations and States, as in effect on the date of launching the tender.

The appointing authority shall be the Secretary General of the Permanent Court of Arbitration. The arbitration proceedings shall take place in the Hague and the language used in the arbitral proceedings will be English. The arbitrator's decision shall be binding on all parties and there shall be no appeal.

#### **1.11. Awarding of the Contract**

The Contracting Authority shall award the contract to the selected bidder:

- Not earlier than 10 days following the communication of the outcome of the procedure (the standstill period), providing that no objections are being lodged within such period by any interested party.
- After the Contracting Authority's review and decision on all objections lodged during the standstill period.

In case the Contracting Authority revises its initial award decision on the basis of examination of objections received in the standstill period and decides to award the contract to another tenderer, a further standstill period of 10 days shall apply.

Raising a dispute to the Permanent Court of Arbitration shall not prevent the award of the contract by the Contracting Authority. By submitting tenders in response to this procedure, bidders acknowledge and accept that whatever the outcome of arbitration proceedings might be it shall not result in the contract becoming ineffective through retroactive cancellation or otherwise.

#### **1.12. Period of validity of tenders**

The period of validity of tenders is fixed at 3 months from the deadline for the submission of tenders.

In exceptional cases, the Contracting Authority may ask the tenderers for a one-off, specific extension, which may not exceed 40 days.



The successful tenderer is bound by the tender for a further 60 days, irrespective of the date of notification of the award of the contract.

## **2. TERMS OF REFERENCES**

### **2.1 Background**

The European Union - in accordance with Council Decision (EU) 2017/1937 - and the Republic of Albania, Bosnia and Herzegovina, the Republic of North Macedonia, Kosovo \*, Montenegro and the Republic of Serbia ('the Contracting Parties') signed the Treaty establishing the Transport Community ('the TCT).

The aim of the TCT is the creation of a Transport Community in the field of road, rail, inland waterway and maritime transport as well as the development of the transport network between the European Union and the South East European Parties (hereinafter referred to as 'the Transport Community'). The Transport Community shall be based on the progressive integration of transport markets of the South East European Parties into the European Union transport market on the basis of the relevant acquis, including in the areas of technical standards, interoperability, safety, security, traffic management, social policy, public procurement and environment, for all modes of transport excluding air transport.

In order to implement the TCT provisions and make the Transport Community operational, a Permanent Secretariat (hereinafter 'the Secretariat') has been established. The seat of the Secretariat is in Belgrade as defined by the Agreement between the Transport Community and the Republic of Serbia signed on 30 January 2019. There are 21 officials working for the Secretariat who are employed on a full time basis.

Accounting and Financial Management of the Secretariat is governed by the Financial Rules approved by the Regional Steering Committee on 29 July 2020. The fiscal year of the Secretariat corresponds the calendar year.

As per Article 35 of the TCT, the Regional Steering Committee adopts the budget of the Transport Community every year. The budget covers the operational expenses of the Transport Community necessary for the functioning of its bodies.

As per Article 62 of the Financial rules, the Independent External Auditor shall be designated by the Regional Steering Committee to carry out the annual audit of the Transport Community.

This contract shall be divided in two separate lots:

**LOT 1: Auditing of 2023 Financial Statements of the Transport Community**

**LOT 2: Expenditure Verification of Grant Contract External Action of the European with Reference No. CRIS 441 – 320**

### **2.2 LOT 1 General and specific objectives**

The Independent External Auditor shall inspect the accounting records and procedures of the Secretariat for the purpose of verifying the accuracy and completeness of the records. The External Independent Auditor determines the overall validity of the financial statements.

#### **Specific Objective**

The specific objective of the external audit is to express an opinion whether:

- the Financial Statements present, in all material respects, accurately, the expenditure actually incurred, and the contributions received are in conformity with Treaty establishing the Transport Community and the applicable rules and procedures;
- the Statement of Inventory presents, in all material respects, accurately the inventory of the Secretariat as at the end of fiscal year; and
- the funds provided to the Transport Community by the Parties to the Treaty have, in all material respects, been used in conformity with the applicable rules and procedures.

### **2.3 LOT 1 Scope of work**

The Audit is to be performed on the basis of International Auditing Standards issued by the International Federation of Accountants, and the articles 62 and 63 of the Financial Rules<sup>4</sup> of the Transport Community. The field work shall be performed at the offices of the Secretariat at the 26 Brace Baruh Street 5, Mia Dorcol Building, Republic of Serbia. However, depending on the COVID-19 pandemic situation this might be re-assessed and agreed upon with the contractor.

The Audit shall be carried out for the following reporting periods:

- i. 01. January 2023 - 31 December 2023

The scope of audit shall comprise revenues and expenditures, covering the following (non-exhaustive list):

- Verification of the compliance of transactions carried out by the Transport Community with regard to all applicable rules;
- Verification of bank account transactions;
- Inspection of accounting records and procedures of the Transport Community for the purpose of verifying the accuracy and completeness of records;
- Overall validity of the financial statements;
- Revision of internal management rules of the Transport Community and its operational implementation;
- Compliance of applications of the Procurement rules;
- Verification of the asset management and inventory procedures;
- Reconciliation of revenue;
- Reconciliation of unused budget appropriations;
- Analysis of the correctness, relevance and application of the Transport Community Accounting Policy;
- Issue recommendations as deemed necessary to the management for improvements in the area of budget implementation.

### **2.4 Inputs by the Contracting Authority**

The contracting authority shall provide the contractor with appropriate office space inside its premises properly equipped for performing the audit. Such access shall be subject to possible COVID-19 prevention measures and limited to the usual working hours of the Secretariat.

---

<sup>4</sup> <https://www.transport-community.org/wp-content/uploads/2020/07/RSC-Decision-6-2020.pdf>

The contracting authority shall provide all documentation as requested by the contractor deemed necessary for fulfilment of the contract.

## **2.5. Deliverables**

All deliverables shall be prepared in English.

The following deliverables shall be produced by the Contractor under the Contract:

### **2.5.1 An Audit Report for the fiscal year, 2023**

The Independent External Auditor is required to provide an Independent Assurance Audit Report – Financial Audit for the Transport Community as at the end of each fiscal year. The Report shall include (non-exhaustive list):

- Identification of the total expenses and total income of the Transport Community;
- The subject of the audit;
- The financial reporting framework applied;
- The auditing standards applied;
- A statement that the auditor has obtained reasonable assurance about whether the financial statements as whole are free from material misstatement;
- Enclosed annual accounts of the Transport Community
- Auditor’s opinion on the financial statements and the accompanying integral notes;

### **2.5.2 Management Letter**

In addition to the audit report, for each fiscal year the Auditor will prepare a detailed “management letter” within 10 days after the report, in which the Auditor will:

- Give comments and observations on the accounting records, systems, and controls that were examined during the course of the audit;
- Identify specific deficiencies and areas of weakness in systems and controls;
- Communicate matters that have come to Auditor’s attention during the audit which might have a significant impact on the implementation of the project;
- List any measures that have been taken as result of previous audit (if any) and whether such measures have been adequate to deal with the report shortcomings.
- Bring the Regional Steering Committee to the attention of any other matters that the auditor(s) consider pertinent.

## **2.6. LOT 2: See separate Annex 6 for general and specific objectives**

TERMS OF REFERENCE FOR AN EXPENDITURE VERIFICATION OF A GRANT CONTRACT EXTERNAL ACTION OF THE EUROPEAN UNION (Annex 6)

## **2.7. Execution**

The execution of the contract shall start after the contract is signed by both parties.

The performance of the contract cannot start before its entry into force.

The duration of the performance of the contract must not exceed 3 months. Performance of the contract starts from the date of entry into force of the contract.

The period of performance of the contract may be extended only with the express written agreement of

Fiscal Year & engagement type	Field work	Submission of 1 <sup>st</sup> Draft by the contractor	Contracting authority remarks on 1 <sup>st</sup> draft	Issuance of Final Report by the contractor
Lot 1 2023 Annual Financial Statements	1st week of May 2023	10 working days after field work	5 working days after receipt of 1 <sup>st</sup> draft	5 working days after receipt of remarks from contracting authority
Lot 2 Expenditure verification for grant contract	4 <sup>th</sup> week of April 2023	10 working days after field work	5 working days after receipt of 1 <sup>st</sup> draft	5 working days after receipt of 1 <sup>st</sup> draft

the parties before the expiration of such period.

### 2.6.1 Provisional timetable of activities and deadlines

### 2.6.2 Estimation of amount of work involved

No.	Fiscal Year / description	Preparations (man-days)	Field Work (man-days)	Drafting deliverables (man-days)	Finalizing deliverables (man-days)
1	2023 – Auditing of 2023 Financial Statements	1.5	8	3	3
2	Expenditure verification under the grant contract CRIS 441 - 320	1	4	1.5	2

### 2.6.3 LOT 1: Information about the regular Budget of Transport Community

No.	Fiscal Year	Total Budget	Estimated implementation rate
1	2023	EUR3,060,000.00	90%

### 2.6.3 LOT 2: Information about the extraordinary Budget under the Grant Contract CRIS 441 - 320

No.	Fiscal Year	Total Budget	Estimated implementation rate
1	2023	EUR159,309.11	70%

## 3. EVALUATION AND AWARD

The evaluation is based solely on the information provided in the submitted tender. It involves the following:

- Verification of non-exclusion of tenderers on the basis of the exclusion criteria
- Selection of tenderers on the basis of selection criteria
- Verification of compliance with the minimum requirements set out in these tender specifications
- Evaluation of tenders on the basis of the award criteria

The contracting authority may reject abnormally low tenders, in particular if it established that the tenderer does not comply with applicable obligations in the fields of environmental, social and labour law.

The Contracting Authority will assess these criteria in no particular order. The successful tenderer must pass all criteria to be awarded the contract.

### 3.1. Verification of non-exclusion

All tenderers must provide a declaration on honour (see Annex 2), signed and dated by an authorised representative, stating that they are not in one of the situations of exclusion listed in that declaration on honour.

The Contracting Authority reserves the right to verify whether the successful tenderer is in one of the situations of exclusion by requiring the supporting documents listed in the declaration of honour.

The obligation to submit supporting evidence does not apply to international organisations.

A tenderer is not required to submit the documentary evidence if it has already been submitted for another procurement procedure and provided the documents were issued not more than one year before the date of their request by the contracting authority and are still valid at that date. In such cases, the tenderer must declare on its honour that the documentary evidence has already been provided in a previous procurement procedure, indicate the reference of the procedure and confirm that that there has been no change in its situation.

A tenderer is not required to submit a specific document if the contracting authority can access the document in question on a national database free of charge.

### 3.2. Selection criteria

Tenderers must prove their legal, regulatory, economic, financial, technical and professional capacity to carry out the work subject to this procurement procedure.

The tenderer may rely on the capacities of other entities, regardless of the legal nature of the links which it has with them. It must in that case prove to the Contracting Authority that it will have at its disposal the resources necessary for performance of the contract, for example by producing an undertaking on the part of those entities to place those resources at its disposal.

The tender must include the proportion of the contract that the tenderer intends to subcontract.

#### 3.2.1. Declaration and evidence

The tenderers whose capacity is necessary to fulfil the selection criteria must provide the declaration on honour (see Annex 2), signed and dated by an authorised representative, stating that they fulfil the selection criteria applicable to them.

This declaration is part of the declaration used for exclusion criteria (see section 3.1) so only one declaration covering both aspects should be provided by each concerned entity.

The Contracting Authority will evaluate selection criteria on the basis of the evidence to be submitted with the tenders. A tenderer is not required to submit the documentary evidence if it has already been submitted for another procurement procedure and provided the documents were issued not more than one year before the date of their request by the contracting authority and are still valid at that date. In such cases, the tenderer must declare on its honour that the documentary evidence has already been provided in a previous procurement procedure, indicate the reference of the procedure and confirm that there has been no change in its situation.

A tenderer is not required to submit a specific document if the contracting authority can access the document in question on a national database free of charge.

#### 3.2.2. Legal capacity

Tenderers must prove that they have legal capacity to perform the contract. Such capacity shall be proven by the evidence listed below:

- Proof of enrolment in a relevant trade or professional register;

#### 3.2.3. Economic and financial capacity criteria

The tenderer must have the necessary economic and financial capacity to perform this contract until its end. In order to prove their capacity, the tenderer must comply with the following selection criteria.

- **Criterion F1:** Annual average turnover of the last two financial years above EUR 24.000; this criterion applies to the leader in case of joint tenders.

##### Evidence:

- For economic operators required under national law to keep a complete set of accounts: statement of financial position, statement of profit or loss account and annexes of the last two years for which accounts have been closed;
- For economic operators required under national law to keep a simplified set of accounts: the statement of expenditure and revenue and the annex showing

assets and liabilities for the last two financial years for which accounts have been closed;

- In all cases, a statement of overall turnover provided over the last two financial years for which accounts have been closed.

The most recent year must have been closed within the last 18 months.

- **Criterion F2:** Ratio between total assets and total liabilities above 1.25; this criterion applies to the consortium leader in case of joint tender.

**Evidence:**

- For economic operators required under national law to keep a complete set of accounts: the statement of financial position, statement of profit or loss and annexes of the last two years for which accounts have been closed;
- For economic operators required under national law to keep a simplified set of accounts: the statement of expenditure and revenue and the annex showing assets and liabilities for the last two financial years for which accounts have been closed;

The most recent year must have been closed within the last 18 months.

**All the above specified evidence of economic and financial capacity must be provided with the tender.**

If, for some exceptional reason which the Contracting Authority considers justified, a tenderer is unable to provide one or other of the above documents, it may prove its economic and financial capacity by any other document which the Contracting Authority considers appropriate. In any case, the Contracting Authority must at least be notified of the exceptional reason and its justification. The Contracting Authority reserves the right to request any other document enabling it to verify the tenderer's economic and financial capacity.

### **3.2.4. Technical and professional capacity criteria and evidence**

Tenderers must comply with the criterion below. The project references indicated below consist in a list of relevant services provided in the past three years, with the sums, dates and clients, public or private, accompanied by statements issued by the clients confirming that the information provided is accurate.

Tenderers must prove that they meet the following technical and professional criteria:

- The tenderer is a member of a national accounting or auditing body or institution which in turn is member of the International Federation of Accountants (IFAC)
- The tenderer should have at least 3 registered Certified Auditors;
- The registered certified auditors must have at least 3 years of audit experience;
- At least 1 auditor must have an international recognized certification;
- The certified auditors should demonstrate audit experience with similar organizations and/or projects funded by the European Union;

The following evidence should be provided to fulfil the above criteria:

- Company registration
- Membership certificates

- List of relevant services provided in the past three years, with sums, dates and recipients, public or private.
- The educational and professional qualifications of the person(s) who will provide the service for this tender (CVs) including the management staff.

The tenderer confirms it meets the selection criteria specified above by signing its offer.

### **3.3. Award criteria**

The offer with the lowest price which is in conformity with the tender specifications shall be proposed for award.

## **4. AWARD DECISION AND CONTRACT SIGNING**

The award decision will be taken by the Director. Prior to signing the contract, the award decision must be endorsed by the Regional Steering Committee.

## **5. ANNEXES**

1. Tenderer 's Identification Form
2. Declaration of honour on exclusion criteria and selection criteria
3. Power of attorney (mandate in case of joint tender)
4. Draft Contract
5. Financial Identification
6. Terms of Reference for an expenditure verification of a grant contract external action of the European Union



## ANNEX 1

### IDENTIFICATION OF THE TENDERER

(Each service provider, including any member of a consortium or grouping and subcontractor(s) whose share of the work is more than 20% of the contract must complete and sign this identification form)

Call for tenders PS/SRV/AUD/010/2023

Identity	
Name of the tenderer	
Legal status of the tenderer	
Date of registration	
Country of registration	
Registration number	
VAT number	
Description of statutory social security cover (at the level of the Member State of origin) and non-statutory cover (supplementary professional indemnity insurance) <sup>5</sup>	
Address	
Address of registered office of tenderer	
Where appropriate, administrative address of tenderer for the purposes of this invitation to tender	
Contact Person	
Surname: First name: Title (e.g. Dr, Mr, Ms) : Position (e.g. manager): Telephone number: Fax number: E-mail address:	

---

<sup>5</sup> For natural persons.

Legal Representatives	
Names and function of legal representatives and of other representatives of the tenderer who are authorised to sign contracts with third parties	
Declaration by an authorised representative of the organisation <sup>6</sup>	
I, the undersigned, certify that the information given in this tender is correct and that the tender is valid.	
Surname: First name:	Signature:

---

<sup>6</sup> This person must be included in the list of legal representatives; otherwise the signature on the tender will be invalidated.

## ANNEX 2

### Declaration of honour on exclusion criteria and selection criteria

The undersigned [*insert name of the signatory of this form*], representing:

<i>(only for natural persons)</i> himself or herself	<i>(only for legal persons)</i> the following legal person:
ID or passport number:	Full official name: Official legal form: Statutory registration number: Full official address: VAT registration number:

➤ declares whether the above-mentioned person is in one of the following situations or not:		
SITUATION OF EXCLUSION CONCERNING THE PERSON	YES	NO
a) it is bankrupt, subject to insolvency or winding up procedures, its assets are being administered by a liquidator or by a court, it is in an arrangement with creditors, its business activities are suspended or it is in any analogous situation arising from a similar procedure provided for under national legislation or regulations;	<input type="checkbox"/>	<input type="checkbox"/>
b) it has been established by a final judgement or a final administrative decision that the person is in breach of its obligations relating to the payment of taxes or social security contributions in accordance with the law of the country in which it is established, with those of the country in which the contracting authority is located or those of the country of the performance of the contract;	<input type="checkbox"/>	<input type="checkbox"/>
c) it has been established by a final judgement or a final administrative decision that the person is guilty of grave professional misconduct by having violated applicable laws or regulations or ethical standards of the profession to which the person belongs, or by having engaged in any wrongful conduct which has an impact on its professional credibility where such conduct denotes wrongful intent or gross negligence, including, in particular, any of the following:		
(i) fraudulently or negligently misrepresenting information required for the verification of the absence of grounds for exclusion or the fulfilment of selection criteria or in the performance of a contract;	<input type="checkbox"/>	<input type="checkbox"/>
(ii) entering into agreement with other persons with the aim of distorting competition;	<input type="checkbox"/>	<input type="checkbox"/>
(iii) violating intellectual property rights;	<input type="checkbox"/>	<input type="checkbox"/>
(iv) attempting to influence the decision-making process of the contracting authority during the award procedure;	<input type="checkbox"/>	<input type="checkbox"/>
(v) attempting to obtain confidential information that may confer upon it undue advantages in the award procedure;	<input type="checkbox"/>	<input type="checkbox"/>
d) it has been established by a final judgement that the person is guilty of any of the following:		

(i) fraud, within the meaning of Article 1 of the Convention on the protection of the European Communities' financial interests, drawn up by the Council Act of 26 July 1995;	<input type="checkbox"/>	<input type="checkbox"/>
(ii) corruption, as defined in Article 3 of the Convention on the fight against corruption involving officials of the European Communities or officials of EU Member States, drawn up by the Council Act of 26 May 1997, and in Article 2(1) of Council Framework Decision 2003/568/JHA, as well as corruption as defined in the legal provisions of the country where the contracting authority is located, the country in which the person is established or the country of the performance of the contract;	<input type="checkbox"/>	<input type="checkbox"/>
(iii) participation in a criminal organisation, as defined in Article 2 of Council Framework Decision 2008/841/JHA;	<input type="checkbox"/>	<input type="checkbox"/>
iv) money laundering or terrorist financing, as defined in Article 1 of Directive 2005/60/EC of the European Parliament and of the Council;	<input type="checkbox"/>	<input type="checkbox"/>
(v) terrorist-related offences or offences linked to terrorist activities, as defined in Articles 1 and 3 of Council Framework Decision 2002/475/JHA, respectively, or inciting, aiding, abetting or attempting to commit such offences, as referred to in Article 4 of that Decision;	<input type="checkbox"/>	<input type="checkbox"/>
(vi) child labour or other forms of trafficking in human beings as defined in Article 2 of Directive 2011/36/EU of the European Parliament and of the Council;	<input type="checkbox"/>	<input type="checkbox"/>
e) the person has shown significant deficiencies in complying with the main obligations in the performance of a contract financed by the Union's budget, which has led to its early termination or to the application of liquidated damages or other contractual penalties, or which has been discovered following checks, audits or investigations by an Authorising Officer, OLAF or the Court of Auditors;	<input type="checkbox"/>	<input type="checkbox"/>
f) it has been established by a final judgment or final administrative decision that the person has committed an irregularity within the meaning of Article 1(2) of Council Regulation (EC, Euratom) No 2988/95;	<input type="checkbox"/>	<input type="checkbox"/>
g) for the situations of grave professional misconduct, fraud, corruption, other criminal offences, significant deficiencies in the performance of the contract or irregularity, the applicant is subject to: <ul style="list-style-type: none"> <li>i. facts established in the context of audits or investigations carried out by the Court of Auditors, OLAF or internal audit, or any other check, audit or control performed under the responsibility of an authorising officer of an EU institution, of a European office or of an EU agency or body;</li> <li>ii. non-final administrative decisions which may include disciplinary measures taken by the competent supervisory body responsible for the verification of the application of standards of professional ethics;</li> <li>iii. decisions of the ECB, the EIB, the European Investment Fund or international organisations;</li> <li>iv. decisions of the Commission relating to the infringement of the Union's competition rules or of a national competent authority relating to the infringement of Union or national competition law; or</li> <li>v. decisions of exclusion by an authorising officer of an EU institution, of a European office or of an EU agency or body.</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>

<b><u>[Only for legal persons other than Member States and local authorities, otherwise delete this table]</u></b>		
➤ declares whether a natural person who is a member of the administrative, management or supervisory body of the above-mentioned legal person, or who has powers of representation, decision or control with regard to the above-mentioned legal person (this covers the company directors, members of the management or supervisory bodies, and cases where one natural person holds a majority of shares) is in one of the following situations or not:		
<b>SITUATIONS OF EXCLUSION CONCERNING NATURAL PERSONS WITH POWER OF REPRESENTATION, DECISION-MAKING OR CONTROL OVER THE LEGAL PERSON</b>	YES	NO
Situation (c) above (grave professional misconduct)	<input type="checkbox"/>	<input type="checkbox"/>
Situation (d) above (fraud, corruption or other criminal offence)	<input type="checkbox"/>	<input type="checkbox"/>
Situation (e) above (significant deficiencies in performance of a contract )	<input type="checkbox"/>	<input type="checkbox"/>
Situation (f) above (irregularity)	<input type="checkbox"/>	<input type="checkbox"/>

➤ declares whether a natural or legal person that assumes unlimited liability for the debts of the above-mentioned legal person is in one of the following situations or not:			
<b>SITUATIONS OF EXCLUSION CONCERNING NATURAL OR LEGAL PERSONS ASSUMING UNLIMITED LIABILITY FOR THE DEBTS OF THE LEGAL PERSON</b>	YES	NO	N/A
Situation (a) above (bankruptcy)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Situation (b) above (breach in payment of taxes or social security contributions)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
➤ declares whether the above-mentioned person is in one of the following situations or not:			
<b>GROUND FOR REJECTION FROM THIS PROCEDURE</b>	YES	NO	
h) has not distorted competition by being previously involved in the preparation of procurement documents for this procurement procedure;	<input type="checkbox"/>	<input type="checkbox"/>	
i) has provided accurate, sincere and complete information to the contracting authority within the context of this procurement procedure;	<input type="checkbox"/>	<input type="checkbox"/>	
➤ acknowledges that the above-mentioned person may be subject to rejection from this procedure and to administrative sanctions (exclusion or financial penalty) if any of the declarations or information provided as a condition for participating in this procedure prove to be false.			
➤ declares whether the above-mentioned person complies with the selection criteria as provided in the tender specifications:			
<b>SELECTION CRITERIA</b>	YES	NO	
(a) It has the legal and regulatory capacity to pursue the professional activity needed for performing the contract as required in section 3.2.2 of the tender specifications;			
(b) It fulfills the applicable economic and financial criteria indicated in section 3.2.3 of the tender specifications;			

(c) It fulfills the applicable technical and professional criteria indicated in section 3.2.4 of the tender specifications.		
➤ declares that the above-mentioned person will be able to provide the necessary supporting documents listed in the relevant sections of the tender specifications and which are not available electronically upon request and without delay.		

#### REMEDIAL MEASURES

If the person declares one of the situations of exclusion listed above, it should indicate the measures it has taken to remedy the exclusion situation, thus demonstrating its reliability. They may include e.g. technical, organisational and personnel measures to prevent further occurrence, compensation of damage or payment of fines. The relevant documentary evidence which appropriately illustrates the remedial measures taken should be provided in annex to this declaration. This does not apply for the situations referred in point (d) of this declaration.

#### EVIDENCE UPON REQUEST

Upon request and within the time limit set by the contracting authority the person shall provide information on the persons that are members of the administrative, management or supervisory body, as well as the following evidence concerning the person or the natural or legal persons which assume unlimited liability for the debt of the person:

For situations described in (a), (c), (d) or (f), production of a recent extract from the judicial record is required or, failing that, an equivalent document recently issued by a judicial or administrative authority in the country of establishment of the person showing that those requirements are satisfied.

For the situation described in point (a) or (b), production of recent certificates issued by the competent authorities of the State concerned are required. These documents must provide evidence covering all taxes and social security contributions for which the person is liable, including for example, VAT, income tax (natural persons only), company tax (legal persons only) and social security contributions. Where any document described above is not issued in the country concerned, it may be replaced by a sworn statement made before a judicial authority or notary or, failing that, a solemn statement made before an administrative authority or a qualified professional body in its country of establishment.

If the person already submitted such evidence for the purpose of another procedure, its issuing date does not exceed one year and it is still valid, the person shall declare on its honour that the documentary evidence has already been provided and confirm that no changes have occurred in its situation.

Full name

Date

Signature

ANNEX 3

DRAFT CONTRACT

*Please see separate document*