

**Question:**

Following the public contract "open procedure BSGEE 2017 063, we would like to get additional information on the Lot 2.

We would like to know if:

- the financial audit on the final annual accounts of the fourteen European Schools and the OSGES can be centrally;
- you need an audit report by school and consequently by country depending on the local laws and consequently an audit report by each local audit firm (same network).

**Answer:**

What it would be needed is, for every reviewed entity and financial year, a separate report expressing an audit opinion in accordance with the International Standards on Auditing issued by the IAASB of the IFAC. This is, a separate audit report for each audited entity, the entities to be audited are the different Schools and the Central Office. Please refer to points 4 "Indicative volume" and 5 "Technical specifications" of the Tender Specifications for further information.