OPEN PROCEDURE NUMBER: BSGEE-2021-007

FINANCIAL AUDITS SERVICES

TENDER SPECIFICATIONS

This call for tenders relates to an open procedure, i.e. it will be conducted in one phase.
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ANNEXES

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1 Title

Provision of services in International Standards of Auditing /ISA/ external audit.

2 Subject of the framework contract

The purpose of the tender is to provide the Office of the Secretary General of the European Schools called “the Contracting authority” with a framework contract for the provision of on and off-site services in ISA external auditing.

The call for tender is not divided into lots.

The maximum duration of the framework contract will be 4 years, entering into force from the date of signature by the last of the contracting parties, or as from 04 January 2022 if both parties have already signed it before this date. The performance of the contract cannot start before its entry into force.

3 Glossary & acronyms

Annual accounts: The annual accounts comprise the financial statements and the budget implementation reports

Audit firm: The audit firm that has been awarded a contract, has signed the contract and is providing the audit service

Budget implementation reports: The budget implementation reports comprise the budget outturn account and its annex

OSGES Office of the Secretary-General of the European Schools

ES: European Schools

CPA Certified Public Accountant

ACCA Association of Chartered Certified Accountants

ECA: European Court of Auditors

EU: European Union

Financial statements: The financial statements include the balance sheet and the statement of financial performance, the cash-flow table, the statement of changes in net assets and the annex to the financial statements, which includes a description of the main accounting policies and other explanatory information

FR: Financial Regulation applicable to the Budget of the European Schools
It is stated that for the purpose of this contract the ES are represented by the OSGES who shall be regarded as the Contracting authority.

4 Indicative volume

Indicative volume over 48 months will be used for the delivery of services:

| For every financial year it is expected that 50% of the European Schools will be audited, thus at the end of the four years’ period all European Schools will have been audited twice. The volume of the framework contract is estimated at roughly 30 audits. | € 400,000.00 |

The volume is an estimate only and there is no commitment as to the exact quantities to be ordered. The actual volume will depend on the quantities which the Contracting authority will order through specific contracts.

The framework contract ceiling, i.e. the maximum amount to be spent under the framework contract, shall not be exceeded, except in case of amendment to the Framework contract under the conditions of article 172 of the Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union.

Within three years following the signature of the framework contract resulting from the current call for tenders, the Contracting authority may use the negotiated procedure under point 11.1.e of Annex 1 to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union to procure new services from the contractor up to a maximum of 40 % of the initial framework contract ceiling. These services will consist in the repetition of similar services entrusted to the contractor and will be awarded under the following conditions:

- unforeseen needs of additional financial audits of all or some of the ES, due to prescriptions of the ECA, the Board of Governors of the ES, request from public authorities or other serious reasons;
- audit of the financial statements of potential new European Schools, created after the publication of this procedure on the basis of the Luxembourg Convention of 21 June 1994;
- other similar and legitimate reasons.

5 Technical specifications

5.1 Service description
The requested services concern the provision of on- and off-site performance of ISA external audits.

The services will be delivered intra-muros (on the Contracting authority’s premises – schools or OSGES) and extra-muros (on tenderer’s premises and platforms) depending on the ordering requirements.

The following entities will be potentially audited, subject of the ordering requirements of the Contracting authority:

<table>
<thead>
<tr>
<th>List of Schools’ addresses</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Acronym</strong></td>
</tr>
</tbody>
</table>
| OSGES | Office of the Secretary-General of the European Schools
Rue de la Science 23 – 1040 Brussels |
| BERG | European School of Bergen – Netherlands
Molenweidtje 5 – 1862 BC Bergen SH |
| EEB1 | European School of Brussels 1 – Uccle & Berkendael - Belgique
2 sites:  
- 46, avenue du Vert Chasseur - 1180 Bruxelles
- Rue de Berkendael 70 - 1190 Forest |
| EEB2 | European School of Brussels 2 – Woluwe – Belgium
Avenue Oscar Jespers 75, 1200 Bruxelles |
| EEB3 | European School of Brussels 3 – Ixelles – Belgium
Boulevard du Triomphe, 135 - 1050 Brussels |
| EEB4 | European School of Brussels 4 – Lacken – Belgium
Drève Sainte-Anne 86, 1020 Brussels |
| MOL | European School of Mol – Belgium
Europawijk 100 - 2400 Mol |
| LUX | European School of Luxembourg – Luxemburg
23 Boulevard Konrad Adenauer - L-1115 Luxembourg |
| MAM | European School of Mamer – Luxemburg
6, rue Gaston Thorn L-8268 Bertrange |
| FRANK | European School of Frankfurt – Germany
Praunheimer Weg 126, 60439 Frankfurt am Main |
| KARL | European School of Karlsruhe – Germany
Albert-Schweitzer-Straße 1, 76139 Karlsruhe |
| MUN | European School of München – Germany
Elise-Aulinger-Straße 21, 81739 München |
1. The service to supply is a financial audit of the European Schools for each financial year, starting from the financial year 2021 and for the entire duration of the framework contract which comprises providing the audit firm’s opinion on the reliability of the ES annual accounts.

2. The audit objective is thus to obtain reasonable assurance and to draw an opinion on the reliability of the ES’ annual accounts, starting from the accounts of the financial year 2021 for a four-year period. These annual accounts comprise the financial statements and the budget implementation reports. The European Schools have to produce accounts on the basis of the FR and the accounting rules issued by the OSGES Central Accounting Officer, taking into account also IPSAS.

3. More specifically the objective of an audit of financial statements is to enable the contractor to express an opinion whether the financial statements are prepared, in all material respects, in accordance with an applicable financial reporting framework; the level of confidence required is usually 95%.

Tasks to be performed will be the following:

- to carry out an examination of the reliability of the financial statements;
- to assess whether procedures used concerning the accounting system are reasonable and in accordance with the regulations and rules;
- to confirm that accounting records are properly kept;
- to make an internal control assessment and give recommendations related to possible findings.

5.1.1. Quality control arrangements

5.1.1.1. The audit firm which performs this audit is governed by:

The IFAC International Ethics for Professional Accountants and ISA for Audits of Historical Financial Information;

The IFAC Code of Ethics for Professional Accountants (issued by IFAC’s International Ethics Standards Board for Accountants (IESBA), which establishes fundamental ethical principles for Auditors with regard to integrity, objectivity, independence, professional competence and due care, confidentiality, professional behaviour and technical standards;

The IFAC International Standards on Quality Control (ISQCs), which establish standards and provide guidance on an Auditor’s system of quality control.

5.1.1.2. The official contact point to be used in all possible correspondence with the European Court of Auditors (ECA) will be the OSGES. The ECA will
be notified immediately by OSGES and kept informed of significant issues arising and/or problems encountered.

The ECA may be involved in the discussion of audit findings between audit firm and the European Schools.

5.1.1.3. The audit working papers/files shall be reviewed by a partner of the audit firm to ensure sufficient documentation of the audit work carried out and the reliability of audit results.

5.1.2. Audit team

5.1.2.1 The audit team shall consist of at least one manager and one senior consultant. The team must have sufficient experience of performing financial audits.

5.1.2.2 Team Members must be able to work into English and French.

The audit firm must assign suitably qualified staff to carry out audit work in accordance with the quality specifications outlined in 5.1.1.1. Documentary evidence of staff qualifications should be provided.

5.1.3. Audit procedure

5.1.3.1 The OSGES will provide the audit firm with information on previous years’ audit findings in order to facilitate audit planning and the follow-up of previous years’ audit findings. The audit firm will remain available after the audit to provide the OSGES and the Schools with any information and explanations that might be needed.

5.1.3.2 The audit will be carried out as follows:

i. **Preparation of the audit:** As soon as the contract is signed, the audit firm may start the planning of the audit by collecting necessary information from the OSGES and discussing pertinent matters with OSGES staff.

ii. **Implementation of the audit:** The audit firm will verify the conformity of the accounts with the applicable provisions. The ES will grant the audit firm access to its premises and to data, information and documents needed to gain the necessary audit evidence. The audits are normally carried out at the premises where each school is located and in the premises of the OSGES.

*In case where circumstances, e.g. health crisis due to a pandemic, limit physical access to the premises or restrictions are imposed, the ES and the OSGES will provide the audit firm online access to data, information and documents needed to gain the necessary audit evidence subject to technical feasibility and information security rules.*

iii. **Reporting:** The audit firm will provide to the OSGES and each School concerned in English language, a written report on the audit, presenting its opinion on the reliability of the accounts and matters of importance that did not require a modification of the audit opinion (e.g. management letter). Upon
request by the OSGES, the audit firm shall submit evidence to the ECA in support of any findings raised.

The future supplier will be required to (i) assess and as far as possible quantify the impact and severity of any deficiencies found where full compliance is not achieved (ii) present recommendations that may improve compliance, effectiveness and efficiency, (iii) review the action plans submitted by the auditee to assess its appropriateness to address the recommendations raised.

5.1.3.3 Data Protection

i. All information provided to the audit firm by the ES and the OSGES shall be treated in strict confidence.

ii. Without prejudice to or limitation of the above, the audit firm is required in the performance of the Contract to observe the following security standards:
   - The audit firm must ensure that their own standards in relation to all security matters including, but not limited to, physical security, data security, and virus protection shall be in accordance at all times with the highest possible standards, best industry practice, and any relevant legislation or code of practice with which they are bound to comply.
   - The audit firm in discharging the obligations under the Contract must comply with the applicable rules of the ES and OSGES on Data Protection.

5.1.4. Specifications common to all types of audit

5.1.4.1 Standards and ethics

The Code of Ethics for Professional Accountants produced and published by the IFAC's International Ethics Standards Board for Accountants (IESBA): [http://www.ifac.org/ethics](http://www.ifac.org/ethics) This Code sets out fundamental ethical principles for auditors concerning integrity, objectivity, independence, professional competence, the duty to exercise due care and diligence, confidentiality, professional behaviour and technical standards. Although ISRS 4400 concerning engagements to perform agreed-upon procedures does not include independence as a criterion for missions based on agreed procedures, the Contracting authority requires the auditor to be independent from the beneficiary and to comply with the independence conditions laid down in the IFAC's ethics code for professional accountants.

5.1.4.2 Reference material

The ES must make available /on a hard copy or in electronic format/ all the documents the auditor needs to carry out the audit: legal bases, agreements with the host country, contracts, financial documents, any reports, correspondence and e-mails, information connected with the entity being audited plus any other relevant document.

5.1.4.3 Evidence and documents
The auditor must record important questions in the working papers and collect evidence on which to base his opinion / findings. The auditor must prepare working papers which are sufficiently complete and detailed to provide an overall understanding of the audit. The auditor must record in his working papers all the information relating to the planning, nature and schedule of the audit and the scope of the audit procedures carried out, together with the result of these procedures and the conclusions which have been drawn from the evidence collected.

The auditor must adopt appropriate procedures guaranteeing the confidentiality and security of the working papers, and their storage.

5.1.4.4 Drafting of the audit report

The report should describe the purpose, the procedures used and the factual findings in sufficient detail to enable the audited entity to understand the nature and extent of the procedures performed by the auditor and the factual findings by the auditor and any comments by the audited entity.

5.1.4.5 Sound financial management approach to carrying out audits

Where possible, the contractor must use work already completed and made available by the Contracting authority in order to minimize the extent of the work to be carried out.

5.1.4.6 Adversarial procedure with the audited entity

Before completing the audit report, an adversarial procedure will be formally carried out with the audited School or the OSGES. Any discrepancies between the positions of the ES and the auditor must be clearly stated and can, if necessary, give rise to complementary work under the framework defined by a new specific contract before the report is accepted by the ES.

6 Profiles

6.1 General rules

For each of the profiles, the following information regarding requirements is provided:

<table>
<thead>
<tr>
<th>Required experience</th>
<th>Number of years of experience related to tasks and knowledge or skills, this may vary depending on education.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nature of the tasks</td>
<td>These are examples of the tasks that will be expected of the service provider proposed with the required profile. This list is not exhaustive and is to be regarded as a good indication.</td>
</tr>
<tr>
<td>Specific Knowledge and skills</td>
<td>A list of the minimal knowledge and skills that a service provider with this profile is required to possess.</td>
</tr>
</tbody>
</table>
**Educational qualifications**  
Description of the minimum level of educational qualifications required for the profile and where applicable, the indication of the minimum required certification.

For all profiles, the following is required:

- Ability to participate in service discussions in multi-lingual meetings, ease of communication;

- Capability of service delivery in an international environment, of rapid start of service delivery and experience in service delivery to teams.

- For certain profiles, a certification is required. Certifications that differ only by having an upward version are considered identical to those explicitly referred.

- A university degree corresponds to a master degree, that is, a graduate diploma as defined in the Bologna Declaration of 19 June 1999 [https://www.eurashe.eu/library/bologna_1999_bologna-declaration-pdf/](https://www.eurashe.eu/library/bologna_1999_bologna-declaration-pdf/) , or else a full university-level cycle of at least 4 years after the secondary school.

- A secondary school diploma/certificate is always required.

6.2 Description of different profiles

**Junior Auditor consultant**

**Required experience**  
3 years’ minimum experience in auditing.

**Nature of the tasks**  
Will be responsible for the execution of the audit procedures as defined by and agreed with the senior manager and senior consultant;

**Specific Knowledge and skills**  
Good knowledge of the international standards of auditing applicable to the public sector (ISA), of budgetary accounting and consolidation.  
Good written presentation and report writing abilities.  
Methodological and rigorous working standards.  
Team player.  
Good knowledge of IT tools used in the office environment.  
Good knowledge of written and spoken French and English.

**Educational qualifications**  
University degree or equivalent qualification in an appropriate field or 6 years relevant experience

**Senior Auditor consultant**

**Required experience**  
4 years' minimum experience in auditing, including at least 2 years in public sector bodies.
**Nature of the tasks**

Co-ordinate the activities requested, ensure the quality of the deliverables and formulate recommendations on how to overcome deficiencies. Provide senior advice on auditing issues.

**Specific Knowledge and skills**

Capability to organise work and meet deadlines. Methodological and rigorous approach to meet objectives. Ability to identify and analyse key points. Very good written presentation and report writing abilities. Very good knowledge of written and spoken English and French. Team player. Ability to create a positive and cooperative working environment. Client oriented. Good knowledge of IT tools used in the office environment.

**Educational qualifications**

University degree or equivalent qualification in an appropriate field or 7 years relevant experience; Possession of Certified Public Accountant (CPA), or ACCA qualification, or qualification equivalent to both of them.

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**Senior Manager Consultant**

**Required experience**

6 years’ minimum experience in auditing and in the management of audit projects.

**Nature of the tasks**

Responsible for the overall coordination of the activities requested, to ensure the quality of the deliverables; Provide guidance during all stages of the engagement; Define standards/ models of documentation (i.e. referencing, working papers, etc...); Ensure that the methodological approach defined for the execution of the engagement (e.g. sampling, categorization of findings, reference to the contractual terms for all findings, etc...) is properly and effectively implemented; Monitor timely execution of the engagement. Ensuring quality review of all deliverables;
**Specific Knowledge and skills**

- Capability to organise work and meet deadlines.
- Methodological and rigorous approach to meet objectives.
- Ability to identify and analyse key points.
- Very good written and oral presentation and report writing abilities.
- Very good knowledge of written and spoken English and French.
- Team player. Ability to create a positive and cooperative working environment.
- Client oriented.
- Good knowledge of IT tools used in the office environment.

**Educational qualifications**

- University degree or equivalent qualification in an appropriate field or 10 years relevant experience;
- Possession of Certified Public Accountant (CPA), or ACCA qualification, or qualification equivalent to both of them.

**Partner**

<table>
<thead>
<tr>
<th>Required experience</th>
<th>7 years' minimum experience in auditing, proven experience in information system audit (general controls and IT audits) and 5 years in the management of audit projects.</th>
</tr>
</thead>
</table>

**Nature of the tasks**

- Ultimately responsible for the overall quality of the services delivered and for ensuring adherence with international audit standards and compliance with contractual requirements.
- Provides guidance for all audit standard related matters.
- Reviews all deliverables (draft, final report).
- Signs the final report.

**Specific Knowledge and skills**

- Capability to organize work and meet deadlines.
- Methodological and rigorous approach to meet objectives.
- Ability to identify and analyse key points.
- Very good written and oral presentation and report writing abilities.
- Very good knowledge of written and spoken English and French.
- Team player. Ability to create a positive and cooperative working environment.
- Client oriented.

**Educational qualifications**

- University degree, professional qualification for the activity of audit of accounts, professional certification in auditing like CPA, ACCA or similar and 7 years of relevant experience.

7 **Step by-step for time & means projects**
Services shall be provided on the basis of Time & Means orders, which correspond to the order of a number of days performed at the Contracting Authority’ premises (intra-muros) or Contractor’s premises (extra-muros).

The Contractor must have the administrative and technical capacity to carry out in parallel several individual orders. The Contractor must be able to provide the services ordered rapidly and with a high degree of quality.

7.1 Specific contract Time and means

Specific Time & Means contracts are executed on the Contracting Authority’s premises (i.e. on-site or intra-muros) or at the Contractor’s premises (extra-muros).

Step 1: Send Request for Services

The Contracting Authority prepares the requirements/specifications by using a request for service form (as per Annex 4 to the draft Framework contract).

The Contracting Authority also specifies how much time it wants to allow the Contractor to prepare his offer with a list of the qualified service providers he proposes. The time allowed to the Contractor must be at least 6 working days.

The Contracting Authority emails the Request for Services to the Contractor in PDF format. The date on which the Contracting Authority emails the Request for Services is referred to as the “request date”.

Step 2: formal offer

The Contractor sends by email, in the deadline required by the Contracting Authority, a formal offer, including a financial offer and a list of candidates having the required profiles. The candidate list will include for each candidate the name of the candidate, the candidate’s profile, whether the candidate is permanently or non-permanently employed and any other relevant information. The CVs of all candidates must be attached to the list emailed to the Contracting Authority.

Step 3: Establishment of the Specific Contract Time & Means

If the Contracting Authority accepts the candidates proposed, the Contracting Authority establishes the Specific Contract based on the formal offer.

The Specific Contract will include details of the work to be carried out, the start date, the duration in days, the price and any other relevant information.

In a specific Time & Means contract, the Contracting Authority specifies the workload in person-days and its specific needs per requested profile.

The following conditions relating to specific contract Time & Means (TM) apply:

- The Contractor must propose for each requested profile at least two qualified candidates. A candidate is deemed “qualified” if the corresponding CV meets
the general profile requirements and the particular requirements as specified in the Request for Services and associated documents. The Contracting Authority must be able to choose between at least two qualified candidates.

Work is normally performed on the Contracting Authority's premises, unless the pandemic restrictions of section 5.1.3.2, point ii) are in place.

On the Contracting Authority’s demand, the Contractor must replace service providers which are incapable of carrying out the specified tasks to the required standards or within the set time limits. The replacement candidate will be given sufficient training during an adequate handover period, so that he/she may be immediately operational when the original candidate is withdrawn. Any such replacement and training, if required, will be carried out at no additional cost to the Contracting Authority.

The Contractor shall give a month’s notice to the Contracting Authority of any candidate changes in the team. The prior agreement of the Contracting Authority must be obtained.

In case of ‘force majeure’, if the original candidate is no longer able to carry out the work, the Contractor is obliged to inform the Contracting Authority, immediately provide a competent replacement service provider and arrange sufficient training (during an adequate handover period where possible) to guarantee continuity of the service provided to the Contracting Authority. Any such replacement will be at no additional cost to the Contracting Authority.

In case of replacement, the handover period must be at least 10 working days, free of charge for the Contracting Authority. If no handover is possible and additional training is needed for the replacement service provider, at least 15 working days (free of charge for the Contracting Authority) must be performed by the replacement service provider.

- In case of replacement, the Contractor must propose a minimum of two replacement candidates matching the qualifications and experience required for the profile. If the Contractor does not propose suitable replacement staff, the requesting Contracting Authority may immediately terminate the specific contract.

On the Contracting Authority’s demand, during holidays or other periods of planned absence by the service provider, the Contractor will be required to provide an adequate replacement. The replacement service provider will be given sufficient training and provided with all information necessary to guarantee continuity of the service provided to the Contracting Authority. All such training and handover work will be carried out at the Contractor's expense.

When a candidate is no longer available before the start of a new contract, the Contractor is obliged to inform the Contracting Authority immediately. If the specific contract is not yet signed by both parties, the Contractor is not authorized to propose new candidates, except in the case of ‘force majeure’ described above. The Contracting Authority remains however entitled to issue
a new request. If the specific contract is signed, the Contracting Authority can either cancel the contract or ask for a replacement within 10 working days.

The invoicing is based on the number of days performed. Unless an explicit a priori approval is granted by the Contracting Authority, the minimum quota of charging is half a day of rendered services.

The Contracting Authority may impose the usage of registration forms and/or tools in relation to presence and activity tracing beyond the forms provided in these Tender Documents.

**Step 3/1 Extensions**

An extension is an addendum to the Specific Contract based on the initial request and the initial offer when all the requested tasks have not been achieved by the said specific contract.

For a “Time & Means” request, the initial offer covers the whole of the project (the specifications of the Services are here referred as project) and a Specific Contract might be for the same number of days or for only a part of the project.

If the number of days specified in the initial offer is reached or exceeded, it is not possible to request an extension and the normal procedure applies.

If the amount of days foreseen in the initial offer hasn’t been covered completely by the Specific Contract made, the Contracting Authority can conclude an addendum to the Specific Contract without having to send again a Request for Services and follow the complete order cycle. In this case an extension is done.

*In the extension (addendum), the profiles, projects, tasks and price defined already in the initial offer must apply. The addendum should contain also the names of the personnel, proposed by the contractor for executing the service.*

*The Contracting Authority prepares the addendum to the Specific Contract.*

The acceptance is based on the number of days performed by the Contractor’s staff in accordance with the T&M conditions.

**Step 4: Delivery**

i. **Languages**
The required services and deliverables must be produced in English as stipulated by the Contracting Authority.

ii. **Place of work**
Depending on the request, work can be executed on the Contracting Authorities’ premises (so-called on-site or intra-muros work) or can be executed on the Contractor’s premises (so-called off-site or extra-muros work). The Contracting Authority indicates on the Request for Services where the work has to be delivered.
In the case of *intra-muros* work, the execution of the contract must normally be performed at the Contracting Authority’s premises as required in Alicante (ES), Bergen (NL), Brussels (BE), Frankfurt (DE), Karlsruhe (DE), Luxemburg (LU), Mol (BE), Munich (DE) and Varese (IT).

### iii. Working hours
The service will be provided by the tenderer during the standard working days and working hours applicable to the Contracting Authority’ premises in Brussels or any other European schools’ premises.

### iv. Acceptance of work
Invoices may be issued only for executed orders and tasks that have been completed and duly formally accepted.

### v. Confidentiality
The Contractor undertakes to treat in the strictest confidence and not make use of or divulge to third parties any information or documents which are linked to the performance of the Contract. The Contractor shall continue to be bound by this undertaking after execution of the Specific Contracts and the Framework Contract.

In case of award, the Contractor shall obtain from each member of its governing body /Board of Directors, Administrative Board or similar/ or from its directors an undertaking, by means of a Declaration of Confidentiality (as per Annex 5 to the draft Framework contract), that they will respect the confidentiality of any information which is linked, directly or indirectly, to execution of the tasks and that they will not divulge to third parties or use for their own benefit or that of any third party any document or information not available publicly, even after execution of the Specific Contracts and the Framework contract.

Such Declaration of Confidentiality (as per Annex 5 to the draft Framework contract) shall also be required for each staff involved in the delivery of the services pursuant to a specific contract or order form under the framework contract.

### 8 General and Administrative information on tendering

#### 8.1 Legal basis: what are the rules?
This call for tenders is governed by the provisions of:

- the Financial regulation applicable to the budget of the European Schools /FR/
  and


The Contracting Authority has chosen to award the contract resulting from this call for tenders through an open procedure pursuant to Article 164(1) (a) of the Regulation

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In an open procedure any interested economic operator (any natural or legal person who offers to supply products, provide services or execute works) may submit a tender.

8.2 Rules on access to procurement: who may submit a tender?
Participation in this call for tenders is open on equal terms to all natural and legal persons established in the European Union as well as to international organisations.

The rules on access to procurement do not apply to subcontractors. Subcontracting may not be used with the intent to circumvent the rules on access to procurement.

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) in Annex 1.1 and must present the supporting evidence normally acceptable under the law of that country/ies, if so requested by the Contracting Authority.

8.3 Ways to submit a tender: how can economic operators organise themselves to submit a tender?

Economic operators can submit a tender either as a sole tenderer or as a group of tenderers. In either case subcontracting is permitted.

In order to fulfil the selection criteria set out in Section 9.2 the tenderer can rely on the capacities of subcontractors or other entities (not subcontractors).

The role of each entity involved in a tender (hereafter referred to as involved entity) must be clearly specified: sole tenderer, member of a group or Group leader, subcontractor or an entity on whose capacities the tenderer relies to fulfil the selection criteria. This applies also where the involved entities belong to the same economic group.

8.3.1 Joint tenders

A joint tender is a situation where a tender is submitted by a group (with or without legal form) of economic operators regardless of the link they have between them. The group as a whole is considered a tenderer.

All members of the group assume joint and several liability towards the Contracting Authority for the performance of the contract as a whole.

Statements saying, for instance, “that one of the partners of the joint offer will be responsible for part of the contract and another one for the rest” or “that more than one contract should be signed if the joint offer is successful”, are thus incompatible with the principle of joint and several liability. The ES will disregard any such statement contained in a joint offer, and reserves the right to reject such offers.

References to tenderer or tenderers in this document shall be understood as covering both sole tenderers and groups of economic operators submitting a joint tender.
without further evaluation, on the grounds that they do not comply with the tendering specifications.

Group members must appoint a Group leader and a single point of contact authorised to act on their behalf in connection with the submission of the tender and all relevant questions, clarification requests, notifications, etc., that may be received during the evaluation, award and until the contract signature. The model power of attorney attached in Annex 1.2 is to be used.

The joint tender must clearly indicate the role and tasks of each member and of the Group leader who will act as the Contracting Authority's contact point for the contract's administrative or financial aspects and operational management. The Group leader will have full authority to bind the group and each of its members during contract execution. If the joint tender is successful, the Contracting Authority shall sign the contract with the Group leader, authorized by the other members to sign the contract on their behalf via power of attorney drawn up in the model attached in Annex 1.2.

Changes in the composition of the group during the procurement procedure (after the submission deadline and before contract signature) shall lead to rejection of the tender except in case of a merger or takeover of a member of the group (universal succession), provided that the new entity has access to procurement and is not in an exclusion situation (see Section 9.1).

In any case the selection criteria must be still fulfilled by the group and the terms of the originally submitted tender may not be altered substantially, i.e. all the tasks assigned to the former entity must be taken over by the new entity member of the group, the change must not make the tender non-compliant with the Tender specifications, and the evaluation of award criteria of the originally submitted tender may not be modified.

Exclusion criteria (see Section 9.1) will be assessed in relation to each member of the group individually. Selection criteria (see Section 9.2) will be assessed in relation to the group as a whole, unless otherwise stated in the relevant criterion.

8.3.2 Subcontracting
Subcontracting is the situation where the contractor enters into legal commitments with other economic operators which will perform part of the contract on its behalf.

The subcontracted part of the contract must not exceed 30 % of the indicative volume in section 4.

The contractor retains full liability towards the Contracting Authority for performance of the contract as a whole.

The following shall not be considered subcontracting:

a) Use of workers posted to the contractor by another company owned by the same group and established in a Member State (“intra-group posting” as defined by Article 1, 3, (b) of Directive 96/71/EC concerning the posting of workers in the framework of the provision of services).
b) Use of workers hired out to the contractor by a temporary employment undertaking or placement agency established in a Member State (“hiring out of workers” as defined by Article 1, 3, (c) of Directive 96/71/EC concerning the posting of workers in the framework of the provision of services).

c) Use of workers temporarily transferred to the contractor from an undertaking established outside the territory of a Member State and that belongs to the same group (“intra-corporate transfer” as defined by Article 3, (b) of Directive 2014/66/EU on the conditions of entry and residence of third-country nationals in the framework of an intra-corporate transfer).

d) Use of staff without employment contract (“self-employed persons working for the contractor”) to perform substantially the same tasks as the staff with employment contract (“employees”), without the tasks of the self-employed persons being particular well-defined parts of the contract.

e) Use of suppliers and/or transporters by the contractor, in order to perform the contract at the place of performance, unless the economic activities of the suppliers and/or the transporting services are within the subject of this call for tender.

f) Performance of part of the contract by members of an EEIG (European Economic Interest Grouping), when the EEIG is itself a contractor or a group member.

The persons mentioned in points a), b), c) and d) above will be considered as “personnel” of the contractor as defined in the contract.

All contractual tasks may be subcontracted unless the Technical specifications expressly reserve the execution of certain critical tasks to the sole tenderer itself, or in case of a joint tender, to a member of the group.

By filling in the form available in Annex 1.3, tenderers are required to give an indication of the proportion of the contract that they intend to subcontract, as well as to identify and describe briefly the envisaged contractual roles/tasks of subcontractors meeting any of these conditions (hereafter referred to as identified subcontractors):

- on whose capacities the tenderer relies upon to fulfil the selection criteria as described under Section 9.2;

- whose individual share of the contract, known at the time of submission, is above 15 %.

Any such subcontractor must provide the tenderer with a commitment letter drawn up in the model attached in Annex 1.3 and signed by its authorised representative.

Changes concerning subcontractors identified in the tender (withdrawal/replacement of a subcontractor, additional subcontracting) during the procurement procedure (after the submission deadline and before contract signature) require the prior written approval of the Contracting Authority subject to the following verifications:

- any new subcontractor is not in an exclusion situation;
- the tenderer still fulfils the selection criteria and the new subcontractor fulfils the selection criteria applicable to it individually, if any;

- the terms of the originally submitted tender are not altered substantially, i.e. all the tasks assigned to the former subcontractor are taken over by another involved entity, the change does not make the tender non-compliant with the Tender specifications, and the evaluation of award criteria of the originally submitted tender is not modified.

Subcontracting to subcontractors identified in a tender that was accepted by the Contracting Authority and resulted in a signed contract, is considered authorised.

8.3.3 Entities on whose capacities the tenderer relies to fulfil the selection criteria

In order to fulfil the selection criteria a tenderer may also rely on the capacities of other entities, regardless of the legal nature of the links it has with them. It must in that case prove that it will have at its disposal the resources necessary for the performance of the contract by producing a commitment letter in the model attached in Annex 1.4, signed by the authorised representative of such an entity, and the supporting evidence that those other entities have the respective resources.

If the contract is awarded to a tenderer intending to rely on another entity to meet the minimum levels of economic and financial capacity, the Contracting Authority may require the entity to sign the contract or, alternatively, to provide a joint and several first-call financial guarantee for the performance of the contract.

With regard to technical and professional selection criteria, a tenderer may only rely on the capacities of other entities where the latter will perform the works or services for which these capacities are required (i.e. the latter will assume the role of subcontractors).

Relying on the capacities of other entities is only necessary when the capacity of the tenderer is not sufficient to fulfil the required minimum levels of capacity. Abstract commitments that other entities will put resources at the disposal of the tenderer will be disregarded.

8.4 Participation in the tendering procedure

Submission of a tender implies acceptance of the terms and conditions set out in the invitation to tender, in the tendering specifications and in the draft contract and, where appropriate, waiver of the tenderer's own general or specific terms and conditions. It is binding on the tenderer to whom the contract is awarded for the duration of the contract.

Once the ES has accepted the tender, it shall become the property of the ES and the ES shall treat it confidentially.

The ES shall not reimburse expenses incurred in preparing and submitting tenders.
8.5 Variants

No variants or substitutes for the Contracting Authority's model solution are allowed. Furthermore, tenderers may not submit a tender only for part of the services required.

8.6 Contact between the tenderer and the ES

Contacts between the ES and the tenderers may take place only in exceptional circumstances. For details, please refer to the invitation to tender.

8.7 No obligation to award the contract

This invitation to tender is in no way binding on the ES. The ES' contractual obligation commences only upon signature of the contract with the successful tenderer.

Up to the point of signature, the Contracting Authority may either abandon the procurement or cancel the award procedure. This decision must be substantiated and the tenderers notified.

No compensation may be claimed by tenderers whose tender has not been accepted, including when the ES decide not to award the contract.

8.8 Data Protection

8.8.1 Confidentiality of tenders: what information and under what conditions can be disclosed?

Once the ES 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 ES is entitled to make available (any part of) the tender to its staff provided that they are bound by an obligation of confidentiality.

- After the signature of the award decision, tenderers whose tenders were received in accordance with the submission modalities, who have access to procurement, who are not found to be in an exclusion situation referred to in Article 136(1) of the Regulation (EU, Euratom) 2018/1046, who are not rejected under Article 141 of the same Regulation, whose tenders are not found to be in compliant with the procurement documents, and who make a request in writing will be notified of the name of the tenderer to whom the contract is awarded, the characteristics and relative advantages of the successful tender and the price of the offer and/or contract value. 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 unit prices included in the financial offer, technical or trade secrets\(^3\).

- 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.

### 8.8.2 Processing of personal data

Any personal data included in or relating to the TENDER, including its implementation, shall be processed in accordance with Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC. Such data shall be processed solely for the purposes of the monitoring of the tender by the data controller.

Tenderers or any other person whose personal data is processed by the data controller in relation to this contract has specific rights as a data subject under Regulation (EU) 2016/679, in particular the right to access, rectify or erase their personal data and the right to restrict or, where applicable, the right to object to processing or the right to data portability.

Should tenderers or any other person whose personal data is processed in relation to this contract have any queries concerning the processing of its personal data, it shall address itself to the data controller \(^4\).

They may also address themselves to the Data Protection Officer of the data controller. They have the right to lodge a complaint at any time to the European Data Protection Supervisor.

Details concerning the processing of personal data can be requested to the data controller.

You are informed that for the purposes of safeguarding the financial interest of the ES, your personal data may be transferred to the Internal Audit Services (IAS), to the European Court of Auditors and/or to the European Anti-Fraud Office (OLAF).

### 9 EVALUATION AND AWARD

The evaluation of the tenders that comply with the submission conditions will consist of the following elements:

---

\(^1\) 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.

\(^4\) The data controller is the Secretary General for OSGES and the Director of the School for the European Schools.
Check if the tenderer has access to procurement;
Verification of non-exclusion of tenderers on the basis of the exclusion criteria (see Section 9.1 below);
Selection of tenderers on the basis of selection criteria (see Section 9.2 below);
Verification of compliance with the minimum requirements defined in the Tender specifications;
Evaluation of tenders on the basis of the award criteria (see Section 10 below);

The Contracting authority will evaluate the abovementioned elements in the order that it considers to be the most appropriate. If the evaluation of one or more elements demonstrates that there are grounds for rejection, the tender will be rejected and will not be subjected to further full evaluation.

The unsuccessful tenderers will be informed of the ground for rejection without being given feedback on the non-assessed content of their tenders. Only tenderer(s) for whom the verification of all elements did not reveal grounds for rejection can be awarded the contract.

The evaluation will be based on the information and evidence contained in the tenders and, if applicable, on additional information and evidence provided at the request of the Contracting authority during the procedure.

For the purposes of the evaluation related to exclusion and selection criteria the Contracting authority may also refer to publicly available information, in particular evidence that it can access on a national database free of charge.

9.1 Exclusion criteria

The objective of the exclusion criteria is to assess whether the tenderer is in any of the exclusion situations listed in Article 136 (1) of the Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union.

As evidence of non-exclusion each tenderer needs to submit with its tender a Declaration on Honour in the model available in Annex 2. The declaration must be signed by an authorised representative of the entity providing the declaration.

The initial verification of non-exclusion of tenderers will be done on the basis of the submitted declarations. The documents mentioned as supporting evidence in the Declaration on Honour need to be provided whenever requested and where this is necessary to ensure the proper conduct of the procedure within a deadline given by the Contracting authority.

### Please note that a request for evidence in no way implies that the tenderer has been successful.

In the case of a joint tender, this declaration must be submitted - dated and signed by a duly authorized legal representative - by each member of the group. In the case of subcontracting, when the share of the contract to be performed by the subcontractor exceeds the threshold of 15% of the value of the contract, this declaration – dated and signed by a duly authorised legal representative – must be submitted by each subcontractor.

The exclusion criteria apply individually to each member of the grouping and to each subcontractor concerned.

### Please note that in case of award and before the contract is signed, the successful tenderer(s) will be invited to submit the supporting
If the tenderer is unable to provide the documents requested within the time limit specified by the contracting authority and cannot therefore prove that it is not in one of the exclusion situations, the tender may be rejected and the contracting authority reserves the right to sign the contract with another tenderer.

9.2 Selection criteria

The objective of the selection criteria is to assess whether the tenderer has the legal, regulatory, economic, financial, technical and professional capacity to perform the contract.

The selection criteria for this call for tenders, including the minimum levels of capacity, the basis for assessment and the evidence required, are specified in the following subsections.

Tenders submitted by tenderers not meeting the minimum levels of capacity will be rejected.

When submitting its tender each tenderer shall declare on honour that it fulfils the selection criteria for the call for tender. The model Declaration on Honour available in Annex 2 shall be used.

The initial assessment of whether a tenderer fulfils the selection criteria will be done on the basis of the submitted declaration(s).

The subsections below specify which selection criteria evidence must be provided with the tender or may be requested later, at any time during the procurement procedure. In any case, to the extent that there is no ground for a waiver, the evidence must be provided, upon request and within a deadline given by the Contracting authority. The evidence must be provided in accordance with the applicable basis for assessment of each criterion: in case of a consolidated assessment – only by the involved entities who contribute to the fulfilment of the criterion, and in case of individual assessment – by each involved entity to whom the criterion applies individually.

9.2.1. Legal and regulatory capacity

Tenderers must prove that they have legal capacity to perform the contract and the regulatory capacity to pursue the professional activity necessary to carry out the work subject to this call for tenders:

- registration in a relevant national trade register or database for economic operators, social security registration, VAT registration, authorisation of establishment, etc. in accordance with the legislation of the State in which the tenderer is established;

5 The obligation to provide the supporting evidence will be waived in the following situations: if such evidence can be accessed by the Contracting Authority on a national database free of charge, in which case the economic operator shall provide the Contracting authority with the internet address of the database and, if needed, the necessary identification data to retrieve the document.
Subscription in a national public registry/institution for auditors, giving the right to use the title of auditor and perform, by or under the law, all auditing tasks.

Evidence of the above legal and regulatory capacity must be attached to the offer. The Contracting Authority may request further information on this at any time during the procurement procedure at a later stage.
In the case of a joint bid, they are required for all members of the group.

9.2.2. Economic and financial capacity

Tenderers must comply with the following selection criteria in order to prove that they have the necessary economic and financial capacity to perform the contract.

<table>
<thead>
<tr>
<th>Criterion F1</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Minimum level of capacity</strong></td>
</tr>
<tr>
<td>Average yearly turnover in financial audits of</td>
</tr>
<tr>
<td>the last three financial years above EUR 200.000.</td>
</tr>
<tr>
<td><strong>Basis for assessment</strong></td>
</tr>
<tr>
<td>This criterion applies to the tenderer as a</td>
</tr>
<tr>
<td>whole, i.e. a consolidated assessment of the</td>
</tr>
<tr>
<td>combined capacities of all involved entities will</td>
</tr>
<tr>
<td>be carried out.</td>
</tr>
<tr>
<td><strong>Evidence</strong></td>
</tr>
<tr>
<td>Declaration by the tenderer, indicating the</td>
</tr>
<tr>
<td>average annual turnover in financial audits for</td>
</tr>
<tr>
<td>the last 3 financial years.</td>
</tr>
<tr>
<td>The most recent financial year must have</td>
</tr>
<tr>
<td>been closed within the last 18 months.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Criterion F2</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Minimum level of capacity</strong></td>
</tr>
<tr>
<td>Existence of a Professional risk indemnity</td>
</tr>
<tr>
<td>insurance in the name of the tenderer, with a</td>
</tr>
<tr>
<td>minimum level of coverage : 100.000 €</td>
</tr>
<tr>
<td><strong>Basis for assessment</strong></td>
</tr>
<tr>
<td>To be present at least for one member of the</td>
</tr>
<tr>
<td>group in case of joint tender.</td>
</tr>
<tr>
<td><strong>Evidence</strong></td>
</tr>
<tr>
<td>Insurance policy or certificate valid for at least</td>
</tr>
<tr>
<td>one year after the date of submission of the</td>
</tr>
<tr>
<td>tender.</td>
</tr>
</tbody>
</table>

The contracting authority may request further evidence of economic and financial capacity /including balance sheets, profit and loss accounts, other accounting documents/ at any time during the procedure. Please note that a request for proof does not imply in any way that the tenderer has been successful.
9.2.3 Technical and professional capacity
Tenderers must comply with the following selection criteria in order to prove that they have the necessary technical and professional capacity to perform the contract.

Such capacity shall be assessed with regard in particular to their know-how, efficiency, experience and reliability.

**Criterion T 1**
9.2.3.1 Tenderer’s manpower and staff qualification relevant to the required services of Financial audits

9.2.3.1.1 Total annual manpower

Disclosure:

The following data shall be provided:

<table>
<thead>
<tr>
<th>Total annual manpower as of</th>
<th>01/01/2020</th>
<th>01/01/2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tenderer’s staff (or else tendering group if applicable) relevant to the required services of Financial Audits</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Evidence: A signed declaration by the CEO, or by the head of HR of the tenderer. In case of an offer by a tendering group, this declaration shall be signed by the CEO of the group leader.

Minimum requirements:

Table 1: Staff requirements as of 01/01/2020 and as of 01/01/2021

<table>
<thead>
<tr>
<th>Number of Tenderer’s staff (or else tendering group if applicable) relevant to the services as of 01/01/2020</th>
<th>50</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of Tenderer’s staff (or else tendering group if applicable) relevant to the services as of 01/01/2021</td>
<td>50</td>
</tr>
</tbody>
</table>

Tenderer’s staff (or else tendering group staff if applicable) may include both employees and on-contract free-lancers.

Subcontractor’s employees may also be included, but however free-lancers working for subcontractors may not be included.

9.2.3.1.2 Staff Turnover

Definition:

For the purpose of this tender, Staff Turnover shall apply only to permanent staff of the tenderer, or tendering group, excluding temporary staff and subcontractors/freelancers. It shall be computed for the staff working in the tenderer’s
**division(s) relevant to the required services** of Financial audits for the last year, according to the following definition:

\[
\text{Staff Turnover} = \frac{\text{No. of staff that left the organisation during period } T}{\text{No. of staff on payroll during the same period}} \times 100
\]

\( T = \text{Period from 01/01/2020 to 01/01/2021} \)

**Minimum requirements:**
The Turnover figure above shall not exceed 30.

**Disclosure:**
The tenderer, or tendering group if applicable shall disclose the resulting figure(s) concerning **division(s) relevant to the required services** of Financial audits.

**Evidence:** A signed declaration by the CEO, or by the head of HR of the tenderer. In case of an offer by a tendering group, this shall be done at the level of each group member.

### 9.2.3.1.3 Profile availability and Curricula Vitae (CVs)

In order to demonstrate the ability to timely provide profiles for the relevant services, the tenderer shall provide a minimum number of Curricula Vitae (CVs).

The minimum requirements are:

<table>
<thead>
<tr>
<th>Profile Name</th>
<th>Minimum No. of CVs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Junior Auditor Consultant in public accounting</td>
<td>5</td>
</tr>
<tr>
<td>Senior Auditor Consultant in public accounting</td>
<td>5</td>
</tr>
<tr>
<td>Senior Manager Auditor in public accounting</td>
<td>5</td>
</tr>
<tr>
<td>Partner/Director</td>
<td>2</td>
</tr>
</tbody>
</table>

The details of the profiles are described *in section 6.2.*

For each profile, the tenderer or tendering group is requested to enclose the requested minimum number of CVs.

If the tenderer does not provide the requested minimum number of CVs, according to the instructions, this selection criterion shall have a **FAIL** mark.

The following rules must be fulfilled when submitting CVs:

- CVs shall be submitted on a per-profile basis.
Specifications

- Tender n° BSGEE-2021-007-Audit

- One individual can only present a CV for one single profile.
- The CV template to use shall be the “Tender CV Form” as per Annex 2.2.
- The CVs relate to staff employed currently. One-person companies (or “freelancers”) may be included following the same conditions, provided the freelancer signs the Letter of Intent to Perform as a Freelancer as per Annex 2.3 “Letter of Intent from a freelancer as a subcontractor”;
- The provided CVs must be entered in the Annex 2.1 “CVs Provided – Summary Table”;
- For each profile, a tolerance of +1 of the number of CV supplied is accepted. This extra CV will act as a “Joker” in case one of the provided CVs fails the evaluation. The “Joker” can only be used once. Mark each such extra CVs in the relevant column of the Annex 2.1 “CVs Provided – Summary Table”;

Personal Data
As regards the personal data found in the supplied CVs, and in conformity with the right to the protection of personal data, which is a recognized fundamental right with a view, namely, of the Charter of Fundamental Rights of the EU, and Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC, the following shall apply:

- The CVs shall only be accessible to the relevant evaluation committee members.
- The CVs, once the assessment of tenderers and offers performed, shall be securely locked, and accessible only for the purpose of internal control, including audits. No further usage of the CVs shall be done.
- The CVs will be deleted from the moment the applicable Administrative Retention Period ends.

Controls
During the evaluation of the tender, the contracting authority reserves the right, and the CV holders agree thereof, that the exactitude and truthfulness of the provided CVs may be controlled and cross-checked through the following means:

- Open sources such as LinkedIn;
- Telephone, videoconferencing or physical interviews; with a corresponding notification periods of 24 hours / 48 hours / 5 business days. In the latter case, the Contracting Authority shall bear the travel, per diem and accommodation costs in line with its ongoing policies.

If the evaluation committee fails to establish contact with the CV holder using the coordinates supplied by the bidder after 3 repeated attempts spanning 3 business days, the corresponding CV will be declared null and void and ejected from the tender.

Availability of Supplied CVs
Supplied CVs are merely a show of capabilities; they are indicatives, implying that the successful tenderer is not bound in any way to supply any of the CV holders put
forward for evaluation purposes. The purpose of the service contract is ultimately to supply profiles with a specific skillset, as opposed to supplying identified professionals.

**Criterion T 2**

9.2.3.2 Quality Standards Certification

The bidder’s quality procedures and mechanisms must be certified under ISO 9001 or equivalent quality standard by an accredited certification body.

The bidder must enclose a copy of the certificate ISO. For joint offers – the requirement is applied towards each member of the group.

**Criterion T 3**

9.2.3.3 Contract References

The bidder must provide an ordered list according to Annex 2.4 of at least 5 references. Each reference consists of an individual client with whom the tenderer has signed one or more contracts in the period 1/1/2018 - 31/03/2021 totalling at least 100.000 € for each client and for the services subject of this tender – see section 2.

For each supplied contract reference, the tenderer must fill in a Contract Reference Form (CRF) as per Annex 2.5 "Contract Reference Form (CRF)".

If asked by the Contracting authority, the tenderer must supply for confirmation purposes a declaration, valid contact or other material evidence for each client, as explained in the Contract Reference Front Page /Annex 2.5/.

If the reference client is not contactable or does not reply to our enquiry, after 3 repeated attempts spanning 3 business days, the corresponding client reference will be declared void and ejected from the tender.

If the requested references are not provided as per the specifications, the tender will be rejected.

The contracting authority may request further proof of the technical and professional capacity falling under the sections 9.2.3.1 – 9.2.3.3 above at any time during the procedure. Please note that a request for proof does not imply in any way that the tenderer has been successful.

Involved entities must not be subject to conflicting interests which may negatively affect the contract performance. Where the Contracting authority has established such conflicting interests, it may conclude that the tenderer or an involved entity does not possess the required professional capacity to perform the contract to an appropriate quality standard.
The presence of conflicting interests shall be examined during the evaluation phase based on the statements made through the Declarations of Honour and, where applicable, the commitment letters.

9.3 Compliance with the minimum requirements of the Tender specifications

By submitting a tender, the tenderer commits to perform the contract in full compliance with the terms and conditions of the procurement documents for this call for tender. Particular attention is drawn to the minimum requirements specified in Sections 5 – 7, 9.2 and to the fact that tenders must comply with applicable data protection, environmental, social and labour law obligations established by Union law, national legislation, collective agreements or the international environmental, social and labour conventions listed in Annex X to Directive 2014/24/EU. The minimum requirements shall be observed throughout the entire duration of the contract. Compliance with these requirements is mandatory and cannot be subject to any assumptions, limitations, conditions, or reservations on the part of a tenderer. Tenders that are not compliant with the applicable minimum requirements shall be rejected.

10 Award criteria

The contract will be awarded to the tender offering the best value for money, i.e. the one with the best price-quality ratio. The method which will be used to determine the best-value-for-money tender will be as follows:

10.1 Criteria for Technical Evaluation

For information purposes, and to help tenderers to prepare their answers according to the three criteria below, please note that the Final Consolidated Accounts of the European Schools for the financial year 2019 (Document 2020-07-D-25-en-1, published on 23.12.2020) are available on https://www.eursc.eu/en/Office/reports-statistics.

1. Methodology (35 points):

- Please provide the main components of your methodology which will be used for the audits of the Schools, with its different stages (phases) and steps.
- How would you conduct a risk analysis approach throughout the assignment?
- Describe how you will structure the content of the audit report for an audit assignment and explain the reasoning behind.

2. Quality of service (35 points):

- Describe the specific assurance measures that you would put in place to ensure high quality throughout the audit assignment and in the final deliverables.
- Indicate the main types of quality checks that will be performed.
3. Composition of audit teams and assurance of continuity of the services provided (30 points):

- Methodology to assign individual tasks within the audit team to ensure smooth work organisation and appropriate communication inside the team and towards the Schools and the OSGEE.
- Composition of the audit teams and their roles and responsibilities.
- Measures taken in order to avoid discontinuity of services and reaction in situations where the team needs to be changed, keeping the required level of qualification and training of the experts in the fields covered by the specifications of the contract.

The figures in brackets indicate the maximum score that can be attributed to each individual criterion.

The maximum quality score is 100 points. Tenders, which do not obtain at least 50% of the maximum score for each award criterion and at least 60% of the overall score for all the criteria, will not be admitted to the next stage of the evaluation procedure.

10.2 Financial Evaluation

Please remember that the financial bid should be submitted in a separate envelope, or in case of submission of the bid by e-mail – as a separate file, mandatory filling in the Price list at Annex 4.1.

Please note that price quotes have to be all-inclusive, additional costs may not be charged.

10.2.1 Price setting

- It is mandatory to complete all cells in the Excel table, attached to Annex 4. Non-compliance results in rejection of the bid.
- All prices, in euro, are expressed all-inclusive and cover 1 person-day.

10.2.2 Price evaluation

The table underneath shows the relative weight of each daily rate given per cell.

<table>
<thead>
<tr>
<th>Profile</th>
<th>Profile weighing factor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Junior Auditor Consultant</td>
<td>38%</td>
</tr>
<tr>
<td>Senior Auditor Consultant</td>
<td>38%</td>
</tr>
<tr>
<td>Senior Manager Auditor</td>
<td>18%</td>
</tr>
<tr>
<td>Partner/Director</td>
<td>6%</td>
</tr>
</tbody>
</table>
Total Weighted Price of Profile in Annex 4.1: Sum of prices for the profile, with intra-muros prices (on Contracting authority’s premises) weighted at 0.40 and extra-muros prices (on tenderers’ premises and platforms) at 0.60.

Grand Total Weighted Price in Annex 4.1: Sum of Total Weighted Prices of Profiles, weighted by the respective Profile Weight – see the table above.

The Grand Total Weighted Price in Annex 4.1 is the Price Offer of the Tender (\(P_{\text{tender}}\)).

11. Award of the contract.

The contract will be awarded to the tender that offers the best-value-for-money.

Priority is given to offers with a good quality. Consequently, the minimum threshold for quality is set to 60% of the maximum score and the ranking will be based according to the following rule:

Overall Score = 60*(Qi/100) + 40*(P_{\text{min}}/P_i)

Where
- \(Q_i\) is the quality of the offer for the tender at hand, evaluated according to section 10.2 above
- \(P_i\) is the Grand total weighting price for the tender at hand and
- \(P_{\text{min}}\) is the minimal weighted price, evaluated over all the tenders meeting all the criteria.

It is stipulated that the cheapest price can only derive from an offer which does not fail the technical evaluation.

The contract shall be awarded to the tender ranked first, which complies with the Tender Specifications and is submitted by a tenderer having access to procurement, not in an exclusion situation and fulfilling with the selection criteria.
ANNEXES
Annex 1. Checklist – Documentation to be provided

OPEN CALL FOR TENDERS No BSGEE-2021-007

FINANCIAL AUDITS SERVICES

ANNEX 1: CHECKLIST – DOCUMENTATION TO BE PROVIDED

The documents and information listed in the tables below MUST be submitted.

In each checklist, every box in the column entitled ‘Reference to the documents attached’ must be completed using the number of the relevant document and of the page of the tender on which the required document is to be found, unless otherwise specified.

Contact of the tenderer:

[Company name]

[Name of the Authorized representative]

[Country of registration]

[Official address]
# I. IDENTIFICATION OF THE TENDERER, JOINT TENDERS AND SUBCONTRACTING

<table>
<thead>
<tr>
<th></th>
<th>Reference to the documents attached</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>‘Legal identity’ identification form (where applicable, for all the members of the grouping)</td>
</tr>
<tr>
<td></td>
<td>(see <a href="#">Annex 1.1</a> to this document)</td>
</tr>
<tr>
<td>2.</td>
<td>‘Bank account’ identification form (where applicable, for all the members of the grouping)</td>
</tr>
<tr>
<td>3.</td>
<td>Where applicable: Questionnaire concerning joint tenders (accompanied by Agreement/Powet of Attorney) (see <a href="#">Annex 1.2</a> to this document)</td>
</tr>
<tr>
<td>4.</td>
<td>Where applicable: Questionnaire concerning subcontracting (where applicable, for each of the subcontractors, accompanied by declaration of intent or an existing agreement) (see <a href="#">Annex 1.3</a> to this document)</td>
</tr>
<tr>
<td></td>
<td>In the case of subcontracting, the tenderer must indicate the name, the contact details, the legal form and the legal status of the subcontracting company/companies. Those parts of the contract that are subcontracted will remain under the contractor’s responsibility.</td>
</tr>
<tr>
<td>5.</td>
<td>Where applicable: Questionnaire for tenderer intending to rely on another entity to meet the minimum levels of economic and financial capacity (see <a href="#">Annex 1.4</a> to this document)</td>
</tr>
</tbody>
</table>

# II. EXCLUSION CRITERIA

<table>
<thead>
<tr>
<th></th>
<th>Reference to the documents attached</th>
</tr>
</thead>
<tbody>
<tr>
<td>6.</td>
<td>Declaration on honour on exclusion criteria and on selection criteria, duly completed and signed (where applicable, for all the members of the grouping) (see <a href="#">Annex 2</a> to the specifications)</td>
</tr>
</tbody>
</table>

---
<table>
<thead>
<tr>
<th>Requirement</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>7. 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.</td>
<td>Upon request from the contracting authority In case of award, to be supplied only by the successful tenderer</td>
</tr>
<tr>
<td>8. Recent certificates issued by the competent authorities of the State concerned are required. Failing that: Documents providing evidence of the payment of all taxes, charges and social security contributions for which the person is liable, including VAT, income tax (natural persons only), company tax (legal persons only) and social security contributions.</td>
<td>Upon request from the contracting authority In case of award, to be supplied only by the successful tenderer</td>
</tr>
</tbody>
</table>

### III. SELECTION CRITERIA

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>9. Declaration on honour on exclusion criteria and on selection criteria, duly completed and signed (where applicable, for all the members of the grouping)</td>
<td>See document No ... on page... of the tender submitted (see Annex 2 to the specifications)</td>
</tr>
</tbody>
</table>

#### a) Legal and regulatory capacity

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>10. Copy of registration in a relevant national trade register or database for economic operators</td>
<td>See document No ... on page... of the tender submitted</td>
</tr>
<tr>
<td>11. Copy of social security and VAT registration; authorisation of establishment (if necessary), etc. in accordance with the legislation of the State in which he is established</td>
<td>See document No ... on page... of the tender submitted</td>
</tr>
</tbody>
</table>
12. **Copy of** subscription in a national public registry/institution for auditors, giving the right to use the title of auditor

   **Reference to the documents attached**
   See document No ... on page... of the tender submitted

13. **For legal persons, a legible copy of the instrument of appointment** of the persons authorised to represent the candidate in relations with third parties and in legal action, or a copy of the publication of that instrument of appointment if the legislation applicable to the legal entity concerned requires such a publication; any delegation of this authorisation to another representative not mentioned in the official instrument of appointment must be certified.

   **Reference to the documents attached**
   See document No ... on page... of the tender submitted

---

**b) Economic and financial capacity**

14. **Evidence requested for criterion F 1**

   **Declaration by the tenderer on total turnover and the turnover corresponding to the services to which the contract refers – financial audits**, encompassing the last 3 financial years.

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

   **Reference to the documents attached**
   See document No ... on page... of the tender submitted

15. **Evidence requested for criterion F 1**

   **Copy of balance sheets, profit and loss accounts, other accounting documents for each of the last three financial years** (individual documents for each member of the grouping if it is the case) showing the turnover required according to this Criterion.

   **Reference to the documents attached**
   Upon request from the contracting authority

16. **Evidence requested for criterion F 2**

   Insurance policy or certificate valid for at least one year after the date of submission of the tender

   **Reference to the documents attached**
   See document No ... on page... of the tender submitted
c) Technical and professional capacity

<table>
<thead>
<tr>
<th>Evidence requested for criterion T 1</th>
<th>Reference to the documents attached</th>
</tr>
</thead>
<tbody>
<tr>
<td>17. A signed declaration by the CEO, or by the head of HR of the tenderer about its total annual manpower relevant to the required services of Financial Audits – see section 9.2.3.1.1 of the Tender Specifications</td>
<td>See document No ... on page... of the tender submitted</td>
</tr>
<tr>
<td>18. A signed declaration by the CEO, or by the head of HR of the tenderer about the staff turnover. In case of an offer by a tendering group, the declaration shall be done at the level of each group member – see section 9.2.3.1.2 of the Tender Specifications</td>
<td>See document No ... on page... of the tender submitted</td>
</tr>
<tr>
<td>19. Completed Annex 2.1 “CVs Provided – Summary Table” – see section 9.2.3.1.3 of the Tender Specifications</td>
<td>See document No ... on page... of the tender submitted</td>
</tr>
<tr>
<td>20. The minimum number of CVs for each profile, using the template “Tender CV Form” as per Annex 2.2 – see section 9.2.3.1.3 of the Tender Specifications</td>
<td>See document No ... on page... of the tender submitted</td>
</tr>
<tr>
<td>21. Copy of the Letters of Intent signed by the freelancers whose CVs are included in the “CVs Provided – Summary Table”, as per Annex 2.3 – see section 9.2.3.1.3 of the Tender Specifications</td>
<td>See document No ... on page... of the tender submitted</td>
</tr>
<tr>
<td>22. Copy of the certificate ISO concerning the quality procedures and mechanisms of the tenderer (each tenderer in a group, if applicable) – see section 9.2.3.2 of the Tender Specifications</td>
<td>See document No ... on page... of the tender submitted</td>
</tr>
<tr>
<td>23. A list of references according to Annex 2.4 of the Tender specifications – see section 9.2.3.3 of the Tender Specifications</td>
<td>See document No ... on page... of the tender submitted</td>
</tr>
<tr>
<td>24. Contract Reference Form (CRF) for each reference in p. 23 above, as per Annex 2.5 of the Tender specifications – see section 9.2.3.3 of the Tender Specifications</td>
<td>See document No ... on page... of the tender submitted</td>
</tr>
</tbody>
</table>
25. **Evidence requested for criterion T 3**
   Declaration, valid contact or other material evidence for each client - see section 9.2.3.3 of the Tender Specifications

<table>
<thead>
<tr>
<th>Evidence requested for criterion T 3</th>
<th>Upon request from the contracting authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>Declaration, valid contact or other material evidence for each client - see section 9.2.3.3 of the Tender Specifications</td>
<td></td>
</tr>
</tbody>
</table>

### IV. AWARD CRITERIA

**a) Quality of the tender**

26. **Technical form:**
   Please fill in the **Annex 3** - Quality of the offer

<table>
<thead>
<tr>
<th>Technical form:</th>
<th>Reference to the documents attached</th>
</tr>
</thead>
<tbody>
<tr>
<td>Please fill in the <strong>Annex 3</strong> - Quality of the offer</td>
<td>See document No ... on page... of the tender submitted</td>
</tr>
</tbody>
</table>

**b) Price of the tender**

27. **Financial form:**
   Please fill in the **Annex 4** – Financial offer and the relevant excel table attached in **Annex 4.1**

<table>
<thead>
<tr>
<th>Financial form:</th>
<th>Reference to the documents attached</th>
</tr>
</thead>
<tbody>
<tr>
<td>Please fill in the <strong>Annex 4</strong> – Financial offer and the relevant excel table attached in <strong>Annex 4.1</strong></td>
<td>See document No ... on page... of the tender submitted</td>
</tr>
</tbody>
</table>

### SIGNATURE AND DATE

I/We hereby certify that the information provided in the tender is accurate and complete on the date indicated below.

I/We understand that providing false information might lead to the tenderer’s exclusion.

I/We hereby undertake to inform the Contracting Authority without delay of any point that would change or complete any information contained in the tender submitted in response to this contract notice.

<table>
<thead>
<tr>
<th>Signature:</th>
<th>____________________</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name:</td>
<td>____________________</td>
</tr>
<tr>
<td>Date:</td>
<td>____________________</td>
</tr>
</tbody>
</table>
TENDERER’S IDENTIFICATION FORM
(Annex 1.1)

This duly completed form should be submitted by the tenderer and, where applicable, by all the members of a group of tenderers. In the case of grouping, information about the person authorised to sign the contract and the contact person need only be given for the group leader.

Identification of the tenderer, acting as:

- Single tenderer
- Member of the group: please state whether agent (leader) or principal:

<table>
<thead>
<tr>
<th>Identity</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tenderer’s full official designation:</td>
<td></td>
</tr>
<tr>
<td>Official legal form:</td>
<td></td>
</tr>
<tr>
<td>Country of registration:</td>
<td></td>
</tr>
<tr>
<td>Address of tenderer’s registered office:</td>
<td></td>
</tr>
<tr>
<td>Legal registration number:</td>
<td></td>
</tr>
<tr>
<td>VAT registration number:</td>
<td></td>
</tr>
<tr>
<td>Person(s) authorised to <strong>sign the contract</strong> (surname, first name and function):</td>
<td></td>
</tr>
<tr>
<td>Please state whether this person or these persons are authorised to sign alone or together.</td>
<td></td>
</tr>
<tr>
<td>Designated contact person(s) for this call for tenders (surname, first name and function, telephone number, fax number, address and email address):</td>
<td></td>
</tr>
<tr>
<td>(In the case of grouping, to be given for the leader only).</td>
<td></td>
</tr>
</tbody>
</table>
QUESTIONNAIRE CONCERNING JOINT TENDERS (Annex 1.2)

To be completed in the case of a joint tender submitted by a group of tenderers.

1. Please give the name of the lead company of the group of tenderers (leader):

_________________________________________________________________________

2. Please give the names of the principals (the other companies) that are participating in the tender jointly and severally:

_________________________________________________________________________

_________________________________________________________________________

_________________________________________________________________________

NB: These companies must provide the identification form (see above), the declaration on honour on the exclusion criteria and, where applicable, the documents required for evaluation of economic and financial capacity and/or technical capacity.

3. If a group or a similar entity has already been formed, please give its name and legal status and provide any other information and any other document that is relevant in this context:

_________________________________________________________________________

_________________________________________________________________________

4. Please provide an Agreement/Power of attorney, drawn up in accordance with the power of attorney template appearing below, signed by the legal representatives of all the partners in the tender submitted jointly and severally, which in particular:

- recognises the joint and several liability of all the partners in the joint tender for the performance of the contract;
- gives power of attorney to one of the partners in the joint tender (leader) to represent the other parties for the purposes of the signature and administration of the contract.
Agreement/Power of Attorney - Template

(DESIGNATING ONE OF THE COMPANIES AS LEADER AND APPOINTING IT AGENT/AUTHORISED REPRESENTATIVE)

The undersigned,

- Signatory 1 (name, function, company, registered office, VAT number)
- Signatory 2 (name, function, company, registered office, VAT number)
- ….
- Signatory No (name, function, company, registered office, VAT number)

Each having the legal capacity required to act on behalf of his/her company,

HAVE AGREED AS FOLLOWS:

1) As co-signatories to the Contract, all the members of the group:

   - will be jointly and severally liable to the European Schools and the OSGES for performance of the contract;
   - will abide by the terms and conditions of the Contract and will ensure that the supplies and/or services are properly provided on their respective parts.

3) For this purpose, the member of the group hereby designates the company X as leader.
   [NB: The leader must be one of the members of the group].

4) The payments made by the European Schools and the OSGES for the services performed will be transferred into the leader’s bank account.
   [Please give the name and address of the bank, the account number, etc.]

5) The members of the group hereby grant to the leader all necessary powers to act on their behalf with regard to the services in question. This mandate includes in particular the following tasks:

   - The leader will sign all contractual documents – including the framework contract, the specific contracts and any amendments thereto – and will issue all invoices on behalf of the members of the group.
   - The leader will be the single point of contact of the European Schools and of the OSGES with respect to the associated services to be delivered under the Contract. It will coordinate performance of the services provided by the members of the group for the European Schools and the OSGES and will ensure proper performance of the Contract.

Any amendment of this agreement/power of attorney will be subject to the express agreement of the European Schools and of the OSGES.
This agreement/power of attorney will expire when all the contractual obligations of the members of the group to the European Schools and the OSGES related to the services to be delivered under the Contract have ceased to exist. Its termination before that date will be possible only with the agreement of the European Schools and of the OSGES.

Signed at __________________________, on ______________________

<table>
<thead>
<tr>
<th>Name</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Function</td>
<td>Function</td>
</tr>
<tr>
<td>Company</td>
<td>Company</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Function</td>
<td>Function</td>
</tr>
<tr>
<td>Company</td>
<td>Company</td>
</tr>
</tbody>
</table>
QUESTIONNAIRE CONCERNING SUBCONTRACTING (Annex 1.3)

1. Does your tender provide for the use of subcontractors?  Yes ☐ No ☐

*If so, please complete the following points:*

2. The share of the contract that you intend to subcontract /no more than 30%/:

3. List of subcontractors:

4. Justification for subcontracting and role, activities and responsibilities of subcontractors:

*Please complete the following form for each of the subcontractors, including with it a declaration of intent from the subcontractor or an existing agreement (see Article 8.3.2 of the specifications)*

<table>
<thead>
<tr>
<th>Subcontractor’s name:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Official legal form:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Country of registration:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Legal registration number:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Full official address:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>
Contact person:

_____________________

Telephone number:

_____________________

Justification for subcontracting:

_____________________

Subcontractor’s role, activities and responsibilities:

_____________________

Volume or proportion of subcontracting:

_____________________

NB: The subcontracted part of the contract remains under the tenderer’s responsibility.

The European Schools and the OSGES reserve the right to check the legal situation, the economic and financial capacity and the technical capacity of any subcontractors, either before the contract is signed if the subcontractors are indicated in the tender, or following an application for permission to use the services of subcontractors during the contract period. In the event of failure to submit such documents, use of the services of subcontractors will not be permitted.

Date, stamp and signature of the tenderer:
Commitment letter by an identified subcontractor (Annex 1.3)

[Letterhead, if any]

OSG of the European Schools

Call for tenders Ref. BSGEE-2021-007

Attn: [Insert date]

Commitment letter by an identified subcontractor

I, the undersigned,

Name: ____________________________

Function: ____________________________

Company: ____________________________

Registered address: ____________________________

VAT Number: ____________________________

having the legal capacity required to act on behalf of the company [insert name of the entity] hereby confirm that our company authorises the [insert name of the tenderer] to rely on our capacities as a subcontractor with a share of [insert the percentage] % in the Call for Tenders BSGEE-2021-007 – Financial audits services.

In the event that the tender of the aforementioned tenderer is successful, [insert name of the entity] commits itself to make available the resources necessary for performance of the contract. It further declares that it is not subject to conflicting interests which may negatively affect the contract performance, and that it accepts the general conditions attached to the Tender Specifications for the above call for tender, in particular the contractual provisions related to checks and audits.

Done at: ____________________________

Name: ____________________________

Position: ____________________________

Signature: ____________________________
Commitment letter by an entity on whose capacities is being relied (Annex 1.4)

[Letterhead, if any]

OSG of the European Schools

Call for tenders Ref. BSGEE-2021-007

Attn:

[Insert date]

Commitment letter by an entity on whose capacity is being relied

I, the undersigned,

Name:

Function:

Company:

Registered address:

VAT Number:

having the legal capacity required to act on behalf of the company [insert name of the entity] hereby confirm that our company authorises the [insert name of the tenderer] to rely on its financial and economic capacity in order to meet the minimum levels required for the Call for Tenders BSGEE-2021-007 – Financial audits services.

In the event that the tender of the aforementioned tenderer is successful, [insert name of the entity] commits itself to make available the resources necessary for performance of the contract. It further declares that it is not subject to conflicting interests which may negatively affect the contract performance, and that it accepts the general conditions attached to the Tender Specifications for the above call for tender, in particular the contractual provisions related to checks and audits.

Done at:

Name:

Position:

Signature:
Annex 2. Declaration on Honour on exclusion and selection criteria

Declaration on honour on exclusion criteria and selection criteria

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

<table>
<thead>
<tr>
<th>(only for natural persons)</th>
<th>(only for legal persons) the following legal person:</th>
</tr>
</thead>
<tbody>
<tr>
<td>ID or passport number:</td>
<td>Full official name:</td>
</tr>
<tr>
<td>(‘the person’)</td>
<td>Official legal form:</td>
</tr>
<tr>
<td></td>
<td>Statutory registration number:</td>
</tr>
<tr>
<td></td>
<td>Full official address:</td>
</tr>
<tr>
<td></td>
<td>VAT registration number:</td>
</tr>
<tr>
<td></td>
<td>(‘the person’)</td>
</tr>
</tbody>
</table>

The person is not required to submit the declaration on exclusion criteria if the same declaration has already been submitted for the purposes of another award procedure of the same contracting authority⁶, provided the situation has not changed, and that the time that has elapsed since the issuing date of the declaration does not exceed one year.

In this case, the signatory declares that the person has already provided the same declaration on exclusion criteria for a previous procedure and confirms that there has been no change in its situation:

<table>
<thead>
<tr>
<th>Date of the declaration</th>
<th>Full reference to previous procedure</th>
</tr>
</thead>
</table>

I – Situation of exclusion concerning the person

(1) declares that the above-mentioned person is in one of the following situations:

YES NO

⁶ The same school.
(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 Union or national law;

(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 applicable law;

(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 eligibility or selection criteria or in the performance of a contract or an agreement;

(ii) entering into agreement with other persons with the aim of distorting competition;

(iii) violating intellectual property rights;

(iv) attempting to influence the decision-making process of the contracting authority during the award procedure;

(v) attempting to obtain confidential information that may confer upon it undue advantages in the award procedure;

(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 3 of Directive (EU) 2017/1371 and Article 1 of the Convention on the protection of the European Communities' financial interests, drawn up by the Council Act of 26 July 1995;

(ii) corruption, as defined in Article 4(2) of Directive (EU) 2017/1371 or active corruption within the meaning of Article 3 of the Convention on the fight against corruption involving officials of the European Communities or officials of Member States of the European Union, drawn up by the Council Act of 26 May 1997, or conduct referred to in Article 2(1) of Council Framework Decision 2003/568/JHA, as well as corruption as defined in other applicable laws;

(iii) conduct related to a criminal organisation, as referred to in Article 2 of Council Framework Decision 2008/841/JHA;

(iv) money laundering or terrorist financing, within the meaning of Article 1(3), (4) and (5) of Directive (EU) 2015/849 of the European Parliament and of the Council;
(v) terrorist 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;

(vi) child labour or other offences concerning trafficking in human beings as referred to in Article 2 of Directive 2011/36/EU of the European Parliament and of the Council;

(e) it has shown significant deficiencies in complying with the main obligations in the performance of a contract or an agreement 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 a contracting authority, the European Anti-Fraud Office (OLAF) or the Court of Auditors;

(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;

(g) it has been established by a final judgment or final administrative decision that the person has created an entity under a different jurisdiction with the intent to circumvent fiscal, social or any other legal obligations in the jurisdiction of its registered office, central administration or principal place of business.

(h) *(only for legal persons)* it has been established by a final judgment or final administrative decision that the person has been created with the intent provided for in point (g).

(i) for the situations referred to in points (c) to (h) above the person is subject to:

i. facts established in the context of audits or investigations carried out by the European Public Prosecutor's Office after its establishment, the Court of Auditors, the European Anti-Fraud Office (OLAF) or the internal auditor, 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;

ii. non-final judgments or 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;

iii. facts referred to in decisions of entities or persons being entrusted with EU budget implementation tasks;

iv. information transmitted by Member States implementing Union funds;
v. decisions of the Commission relating to the infringement of Union competition law or of a national competent authority relating to the infringement of Union or national competition law; or
vi. decisions of exclusion by an authorising officer of an EU institution, of a European office or of an EU agency or body.

### II – Situations of exclusion concerning natural or legal persons with power of representation, decision-making or control over the legal person and beneficial owners

*Not applicable to natural persons, Member States and local authorities*

(2) declares that a natural or legal 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 e.g. company directors, members of management or supervisory bodies, and cases where one natural or legal person holds a majority of shares), or a beneficial owner of the person (as referred to in point 6 of article 3 of Directive (EU) No 2015/849) is in one of the following situations:

<table>
<thead>
<tr>
<th>Situation</th>
<th>YES</th>
<th>NO</th>
<th>N/A</th>
</tr>
</thead>
<tbody>
<tr>
<td>(c) above (grave professional misconduct)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(d) above (fraud, corruption or other criminal offence)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(e) above (significant deficiencies in performance of a contract)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(f) above (irregularity)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(g) above (creation of an entity with the intent to circumvent legal obligations)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(h) above (person created with the intent to circumvent legal obligations)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i) above</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### III – Situations of exclusion concerning natural or legal persons assuming unlimited liability for the debts of the legal person

(3) declares that 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:

<table>
<thead>
<tr>
<th>Situation</th>
<th>YES</th>
<th>NO</th>
<th>N/A</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) above (bankruptcy)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) above (breach in payment of taxes or social security contributions)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
IV – Grounds for rejection from this procedure

<table>
<thead>
<tr>
<th>(4) declares that the above-mentioned person:</th>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>Was previously involved in the preparation of the procurement documents used in this award procedure, where this entailed a breach of the principle of equality of treatment including distortion of competition that cannot be remedied otherwise.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

V – Remedial measures

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

VI – Evidence upon request

Upon request and within the time limit set by the contracting authority the person must provide information on natural or legal persons that are members of the administrative, management or supervisory body or that have powers of representation, decision or control, including legal and natural persons within the ownership and control structure and beneficial owners.

It must also provide the following evidence concerning the person itself and the natural or legal persons on whose capacity the person intends to rely, or a subcontractor and concerning the natural or legal persons which assume unlimited liability for the debts of the person:

For situations described in (a), (c), (d), (f), (g) and (h), 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 (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.

The person is not required to submit the evidence if it has already been submitted for another award procedure of the same contracting authority\(^7\). The documents must have been issued no more than

\(^7\) The same school.
one year before the date of their request by the contracting authority and must still be valid at that date.

The signatory declares that the person has already provided the documentary evidence for a previous procedure and confirms that there has been no change in its situation:

<table>
<thead>
<tr>
<th>Document</th>
<th>Full reference to previous procedure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Insert as many lines as necessary.</td>
<td></td>
</tr>
</tbody>
</table>

**VII – Selection criteria**

(1) declares that the above-mentioned person complies with the selection criteria applicable to it individually as provided in the tender specifications:

| (a) It has the legal and regulatory capacity to pursue the professional activity needed for performing the contract as required in section 9.2.1 of the tender specifications; | YES | NO | N/A |
| (b) It fulfills the applicable economic and financial criteria indicated in section 9.2.2 of the tender specifications; |   |   |   |
| (c) It fulfills the applicable technical and professional criteria indicated in section 9.2.3 of the tender specifications. |   |   |   |

(2) if the above-mentioned person is the sole tenderer or the leader in case of joint tender, declares that:

| (d) the tenderer, including all members of the group in case of joint tender and including subcontractors if applicable, complies with all the selection criteria for which a consolidated assessment will be made as provided in the tender specifications. | YES | NO | N/A |

**VIII – Evidence for selection**

The signatory declares that the above-mentioned person is 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.
The person is not required to submit the evidence if it has already been submitted for another procurement procedure of the same contracting authority. The documents must have been issued no more than one year before the date of their request by the contracting authority and must still be valid at that date.

The signatory declares that the person has already provided the documentary evidence for a previous procedure and confirms that there has been no change in its situation:

<table>
<thead>
<tr>
<th>Document</th>
<th>Full reference to previous procedure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Insert as many lines as necessary</td>
<td></td>
</tr>
</tbody>
</table>

*The above-mentioned person must immediately inform the contracting authority of any changes in the situations as declared.*

*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.*

Full name | Date | Signature

---

8 The same school.
Annex 3. Quality of the offer

OPEN CALL FOR TENDERS No BSGEE-2021-007

FINANCIAL AUDITS SERVICES

ANNEX 3: QUALITY OF THE OFFER

♀ Please fill in the table(s) below by indicating your proposal for each criterion directly in the document. If you want to annex additional documents or references, please indicate the references in the table and provide them with the offer. The quality of the offer is evaluated solely on the basis of the information provided.

Contact of the tenderer:

[Company name]

[Name of the Authorized representative]

[Country of registration]

[Official address]
<table>
<thead>
<tr>
<th>N°</th>
<th>Criteria</th>
<th>Maximum number of points</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td><strong>Criterion 1 – METHODOLOGY – see section 10.1, point 1 of the Tender Specifications</strong></td>
<td>35</td>
</tr>
<tr>
<td></td>
<td>........................................................................................................... [Please provide the information related to that criterion. That criterion is evaluated solely on the basis of the information provided.]</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td><strong>Criterion 2 – QUALITY OF SERVICES – see section 10.1, point 2 of the Tender Specifications</strong></td>
<td>35</td>
</tr>
<tr>
<td></td>
<td>........................................................................................................... [Please provide the information related to that criterion. That criterion is evaluated solely on the basis of the information provided.]</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td><strong>Criterion 3 – Composition of audit teams and assurance of continuity of the services provided – see section 10.1, point 3 of the Tender Specifications</strong></td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>........................................................................................................... [Please provide the information related to that criterion. That criterion is evaluated solely on the basis of the information provided.]</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>TOTAL of points</strong></td>
<td>100</td>
</tr>
</tbody>
</table>

Date:

Name and signature of the duly authorized representative of the Company:

Annex(es):

- ...
OPEN CALL FOR TENDERS No BSGEE-2021-007

FINANCIAL AUDITS SERVICES

ANNEX 4: FINANCIAL OFFER

Please fill in, sign by a duly authorized representative of the tenderer and attach the excel sheets in Annex 4.1.

Contact of the tenderer:

[Company name]

[Name of the Authorized representative]

[Country of registration]

[Official address]