



RE-ADVERTISEMENT REQUEST FOR PROPOSAL (RFP) FOR SERVICES

Project Title:	Financial, Procurement and Internal Control Audit of SPC Regional Technical Assistance for the Kiwa Initiative
Nature of the services	Audit services
Location:	
Re-advertising Date:	4/08/2022
Closing Date:	25/08/2022
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Part 1: INTRODUCTION

1.1 About the Pacific Community (SPC)

The Pacific Community (SPC) is the principal scientific and technical organisation of the Pacific region, established by treaty in 1947 with the signing of the Agreement Establishing the South Pacific Commission (the Canberra Agreement).

SPC has our headquarters in Noumea, New Caledonia and has regional offices in Fiji, the Federated States of Micronesia and Vanuatu, as well as an office in France. SPC works across the Pacific and has staff in nearly all of our Pacific Island Country and Territory members.

SPC works for the well-being of Pacific people through the effective and innovative application of science and knowledge and is guided by a deep understanding of Pacific Island contexts and cultures. Our unique organisation covers more than 20 sectors and is renowned for knowledge and innovation in such areas as fisheries science, public health surveillance, geoscience and conservation of plant genetic resources for food security.

For more information about SPC and the work that we do, please visit our website: <https://www.spc.int/>.

1.2 SPC's procurement activities

SPC's procurement activities are guided by the principles of high ethical standards, value for money, open competition and social and environmental responsibility and are carried out under our Procurement Policy.

SPC's *Procurement Policy* provides the framework for ensuring that SPC obtains the best value for its purchases, in terms of both cost and quality; demonstrates financial probity and accountability to its members and development partners; manages and prevents the potential for conflicts of interest; reduces its environmental impact and manages any other risks.

At SPC, all procurement follows the same main steps: planning; statement of needs; requisition; solicitation; evaluation; award; receipt; and payment. Different procedures apply depending on the value of the goods, services and works to be procured.

For further information or enquiries about SPC's procurement activities, please visit the procurement pages on our website: <https://www.spc.int/procurement> or email: procurement@spc.int.

1.3 SPC's Request for Proposal (RFP) Process

At SPC, procurement valued at more than EUR 45,000 must be advertised through a Request for Proposal (RFP) with any bids received evaluated by SPC's Procurement Committee to determine the offer that provides the best value for money.

This RFP sets out SPC's requirements and it asks you, as a bidder, to respond in writing in a prescribed format with pricing and other required information. The RFP contains detailed instructions and templates to enable you to submit a compliant bid. It sets out the overall timetable; it confirms the evaluation criteria that SPC will use to evaluate quotations; it explains the administrative arrangements for the receipt of the bids; and it sets out how bidders can request further information.

Your participation confirms your acceptance of SPC's conditions of participation in the RFP process.

Part 2: INSTRUCTIONS TO BIDDERS

2.1 Background

SPC invites you to submit a bid to deliver the services as specified in [Part 3](#).

SPC has advertised this RFP on its website and may send it directly to potential vendors. The same specifications, submission and other solicitation requirements will be provided to all vendors.

SPC has compiled these instructions to guide prospective bidders and to ensure that all bidders are given equal and fair consideration.

Please read the instructions carefully before submitting your bid. For your bid to be considered, you must provide all the prescribed information by the closing date and in the format specified.

2.2 Submission instructions

Your submission must be clear, concise and complete and should only include information that is necessary to respond effectively to this RFP. Please note that you may be marked down or excluded from the procurement exercise if your submission contains any ambiguities or lacks clarity.

Your proposal must include the following documents (annexes of [Part 5](#) of the RFP):

- a) Bidder's Letter of Application (Annex 1);
- b) Conflict of Interest Declaration (Annex 2);
- c) Information about the bidder and Due diligence (Annex 3);
- d) Technical proposal submission form (Annex4);
- e) A detailed workplan;
- f) A methodology including estimated overall volume of services in man days for the entire team;
- g) The team composition with CVs, experiences and competencies;
- h) Financial proposal submission form (Annex 5).

Your proposal must be submitted in **two separate emails**.

You must submit your **Technical proposal** (Annexes 1 to 4 and all their supporting documents) in English as an attachment to one email. No financial information may appear in the technical proposal.

You must submit your **Financial proposal** (Annex 5) in a separate email. All prices in the proposal must be presented in EURO. Your Financial proposal is to be password protected. SPC will request the password in the event that it is required.

Both emails are to be sent to procurement@spc.int with the subject line of your email as: **Submission RFP22-4213**.

Your proposal must be received no later than **25/08/2022 by 11:00 AM Noumea time**. Only one bid per bidder is permitted.

SPC will send a formal acknowledgement to each proposal received before the deadline.

SPC reserves the right to exclude from consideration any proposal not received by the deadline, with incomplete information or in incorrect form.

2.3 Clarifications

You may submit questions or seek clarifications on any issue relating to this RFP. The questions are to be submitted in writing to procurement@spc.int with the subject line: **Clarification RFP22-4213**. The deadline for submission of clarifications is **18/08/2022 by 11:00 AM Noumea Time**.

Details will be kept of any communications between SPC and bidders. This assists SPC to ensure transparency of the procurement process. While SPC prefers written communication in the RFP process, at any point where there is phone call or other conversation, SPC will keep a record or a file note of the exchange with prospective bidders.

2.4 Evaluation

Validity

Each proposal will be assessed for compliance with the submission requirements by the Bids Opening Committee. At this stage, basic due diligence will also be undertaken.

To assist in the examination, evaluation and comparison of proposals, SPC may ask the bidder for clarification of its proposal or additional information. The request for clarification will be in writing.

Technical

All valid proposals will be assessed against the technical evaluation criteria set out in Part 4. The criteria are provided with weighted scores according to the relative importance of each. SPC will not change the evaluation criteria set out in the RFP at any stage of the procurement process. Any changes in the evaluation criteria will result in the RFP process being re-issued.

Bidders are expected to familiarise themselves with local conditions and take these into account in preparing their proposal. Where minimum qualifications are set as specific evaluation criteria, these could include educational qualification, professional accreditation or certification, licensing, experience and expertise.

Financial

Any bids that pass the minimum technical evaluation requirements will pass onto financial evaluation.

During the financial evaluation, if there is a discrepancy between the unit price and the total price, the lower price shall prevail. If there is a discrepancy between words and figures the amount in words will prevail.

The total cost of the proposal is to be inclusive of any taxes and is not subject to revision.

2.5 Contract award

SPC may award the contract once the Procurement Committee has determined that a bidder has met the prescribed requirements and the bidder's proposal has been determined to be the most responsive to the RFP documents, provide the best value for money and best serve the interests of SPC.

SPC's [General Terms and Conditions of Contract](#) will apply to any contracts awarded under this RFP, unless otherwise agreed. Any requested changes to the General Terms and Conditions of Contract must be foreshadowed in the submission.

The award of the contract will be made by contract signed and dated by both parties.

2.6 Key dates

Please see the proposed procurement timetable in the table below. This timetable is intended as a guide only and while SPC does not intend to depart from the timetable, it reserves the right to do so at any stage.

STAGE	DATE
RFP re-advertised	4/08/2022
Deadline for seeking clarification	18/08/2022
RFP Closing Date	25/08/2022

2.7 Legal and compliance

Child and vulnerable adult protection: SPC is committed to the well-being of children and vulnerable adults. All SPC contractors are required to commit to the principles of SPC's Child and Vulnerable Adult Protection Policy ([XI.G Manual of Staff Policies](#)). Breach of this requirement can result in SPC terminating any contract with a successful bidder. Any allegations of potential misconduct in relation to this RFP involving children or vulnerable adults should be sent to complaints@spc.int.

Confidentiality: Unless otherwise agreed by SPC in advance or where the contents of the RFP are already in the public domain when **shared** with the bidder, bidders shall at all times treat the contents of the RFP and any related documents as confidential. SPC will also treat the information it receives from the bidders as confidential.

Conflict of interest: Bidders must take all necessary measures to prevent any situation of conflict of interest. You must notify SPC in writing as soon as possible of any situation that could constitute a conflict of interest during the RFP process. If you have any familial connection with SPC staff, this must be declared, and approval will then be sought for you to engage in the RFP process. Breach of this requirement can result in the exclusion of the bidder from the RFP process or in SPC terminating any contract with a successful bidder.

Cost of preparation of quotations: Under no circumstances will SPC be liable for any proposal submission costs, expenditure, work or effort that you may incur in relation to your provision of a proposal (including if the procurement process is terminated or amended by SPC).

Currency, validity, duties, taxes: Unless specifically otherwise requested, all proposals should be in EURO and must be net of any direct or indirect taxes and duties and shall remain valid for 120 days from the closing date. The successful bidder is bound by their proposal for a further 60 days following notification they are the preferred bidder so that the contract may be awarded. No price variation due to escalation, inflation, fluctuation in exchange rates, or any other market factors shall be accepted at any time during this period.

Eligibility: Bidders are required to disclose to SPC whether they are subject to any sanction or temporary suspension imposed by any international organisation, or whether they are subject to bankruptcy proceedings. You may not be bankrupt or suspended, debarred, or otherwise identified as ineligible by any international organisation. Failure to disclose such information may result in debarment and termination of any contract issued to the bidder by SPC.

Fraud and corruption: SPC has zero tolerance for fraud and corruption. All contractors have an obligation to report potential fraud and corruption. Breach of this requirement can result in the exclusion of the bidder from the RFP process or in SPC terminating any contract with a successful bidder. Allegations of potential misconduct by an SPC staff member or contractor involving fraud or corruption can be sent to complaints@spc.int.

Good faith: The information in this RFP is provided by SPC in good faith. No representation, warranty, assurance or undertaking (express or implied) is or will be made, and no responsibility or liability will be accepted by SPC in relation to the adequacy, accuracy, completeness or reasonableness of this RFP or any information provided by SPC in relation to this RFP.

Modifications: Any clarifications, corrections or modifications will be published on the SPC website prior to deadline. In the event a bidder has submitted a bid before the clarification, correction or modification, the

bidder will be informed and may modify the bid. The modified bid will still need to be received before the deadline.

No offer of contract or invitation to contract: This RFP is not an offer to contract or an invitation by SPC to enter into a contract with you.

Privacy: The bidder is to comply with the requirements of applicable legislation and regulatory requirements in force for the use of personal data that is disclosed for the purposes of this RFP. SPC will handle any personal information it receives under the RFP in line with its [Privacy Policy](#), and the [Guidelines for handling personal information of bidders and grantees](#).

Right to amend, seek clarity, withdraw, not award: SPC reserves the right to: (1) amend, add to or withdraw all or any part of this RFP at any time, or to re-invite bids on the same or any alternative basis; (2) seek clarification or documents in respect of any bidder's submission; (3) choose not to award a contract as a result of this RFP; (4) make whatever changes it sees fit to the timetable, structure or content of the procurement process, depending on approvals processes or for any other reason. Please note that while SPC will not change the evaluation criteria set out in the RFP without the RFP process being re-issued, SPC does reserve the right at the time of award of contract to vary the quantity of services and goods specified in the RFP and to accept or reject any proposal at any time prior to award of the contract without incurring any liability to the affected bidder or any obligation to inform the affected bidder/s of the grounds for SPC's action.

Right to disqualify: SPC reserves the right to disqualify: (1) any bidder that does not submit a proposal in accordance with the instructions in this RFP; (2) any bidder that misrepresents information to SPC; (3) any bidder that directly or indirectly canvasses any SPC employee concerning the award of a contract.

Use of material: Bidders shall not use the contents of the RFP or any related material for any purpose other than for the purpose of considering submitting, or submitting, a bid to SPC.

Warranty, representation, assurance, undertaking: The bidder acknowledges and agrees that no person has any authority to give any warranty, representation, assurance or undertaking on behalf of SPC in connection with any contract which may (or may not) follow on from this RFP process.

2.8 Complaints process

Bidders that consider they were not treated fairly during any SPC procurement process may lodge a protest. The protest should be addressed to complaints@spc.int. The bidder must provide the following information: (1) full contact details; (2) details of the relevant procurement; (3) reasons for the protest, including how the alleged behaviour negatively impacted the bidder; (4) copies of any documents supporting grounds for protest; (5) the relief that is sought.



Part 3: Terms of Reference

1. Project Description

As part of the Kiwa Initiative, the Pacific Community (SPC) and its Climate Change and Environmental Sustainability Division has signed a grant agreement with the Agence Française de Développement (AFD) to provide technical assistance to eligible PICTs to support project development and implementation. A budget of EUR 1,049,942.00 to conduct these activities has been established for 3.5 years starting from November 18th, 2020.

2. Scope of Work

SPC wishes to engage the services of an external, independent and qualified audit firm for the purpose of the annual audit services of the Kiwa Initiative technical assistance project, as stipulated in the Financing Agreement between SPC and the Agence Française de Développement (AFD).

Objectives

The objectives of this audit are to enable the auditor to express a professional opinion on whether:

- the financial statements of the Project present fairly, in all material aspects, the expenditure actually incurred, and revenue actually received for the Project for the period covered by the audit.
- the funds allocated to the Project have, in all material aspects, been used in conformity with the applicable contractual conditions; the expenditure is compliant with the rules of sound financial management, assessed notably in the light of eligibility criteria (see Annex V– Nomenclature of Findings and Misstatements);
- the internal control system set up and operated by SPC for the purpose of managing risks to the achievement of the objectives of the Project, was suitably designed and operated effectively in the period covered by the audit.
- contracts have been awarded in accordance with applicable rules and in accordance with the principles of economy, efficiency, transparency and fairness, and in compliance with AML/CFT due diligence requirements.

Contractual Conditions

- Financing agreement
- Procedures manual approved by AFD
- Procurement plan approved by AFD;

Period(s) Covered

The assignment will comprise of four annual financial audits of the Project for the following periods:

1. from 1 November 2020 to 31 December 2021;
2. from 1 January 2022 to 31 December 2022;
3. from 1 January 2023 to 31 December 2023;
4. from 1 January 2024 to 18 May 2024.

Financial and Volume Data

Financial and volume data for the period covered by the financial component of the audit is provided below:

non-applicable : separate project journal

Period	Budget	Expenditure amount	Number of expenses	Number of supporting document
1	263,055.00 €	162,631,73 €	≈120	≈270
2	318,055.00 €	To be filled at the end of the period	/	/
3	312,555.00 €	To be filled at the end of the period	/	/
4	156,277.00 €	To be filled at the end of the period	/	/
TOTAL	1,049,942.00 €	/	/	/

The project does not have a dedicated project account, but SPC is using a separate Project Journal within the scope of its bookkeeping. All project related receipts and expenditures are recorded in chronological order and in accordance with SPC financial procedures.

Data for the audit of the internal control system include is provided below:

- 1 Project Development Coordinator for the Kiwa Initiative based in Noumea, Mr. Ludovic Branlant.
- 2 administrative sites : voucher location in Suva et Nouméa

Data for the period covered by the audit, as well as on the number and scope of contracts is provided below:

Period 1 : PROGRESS OF PROCUREMENT DURING THE PERIOD 04/01/2021 to 03/31/2022

<u>Contract name</u>	<u>Contract amount and currency (taxes included)</u>	<u>Type of contract</u> ¹	<u>Type of competition</u> ²	<u>Procurement procedure</u> ³	<u>Selection method</u> ⁴	<u>Review by AFD</u>	<u>Estimated Specific Procurement Notice Publication date</u>	<u>Estimated Bid or Proposal Opening date</u>	<u>Estimated Contract signing date</u>	<u>Estimated Contract completion date</u>	<u>General observations</u>
Identification study (Dr. Sarah Hemstock)	11,500 EUR	IC	IPC	RQ	QCBS	Yes	18-28 th of June 2021	18/06/2021	01/07/2021	31/08/2021	N/A
Technical assistance to VARTC (STAP ltd)	14,060 EUR	IC	IPC	RQ	QCBS	Yes	June 25 th to July 7 th 2021	25/06/2021	26/07/2021	20/08/2021	N/A

¹ C for consulting services; IC for individual consultants; W for works; G for goods; P for Plants; NC for non-consulting services.

² NPC: national procurement competition; IPC: international procurement competition.

³ For goods, works, plants and non-consulting services: PQL+IB: Prequalification and Invitation for Bids; IB: Invitation for Bids; RQ: Request for Quotations; DC: Direct Contracting. For consulting services: REOI: Request for Expression of Interest; RQ: Request for Quotations; DC: Direct Contracting.

⁴ For consulting services: QCBS: Quality and Cost Based Selection; QBS: Quality Based Selection; FBS: Fixed Budget Based Selection; LCS: Least Cost Based Selection.

For goods, works, plants and non-consulting services, the contract should be awarded to the qualified bidder whose bid is technically substantially compliant and is the lowest evaluated bid; other selection method shall require prior approval from AFD.

Technical assistance for project development (Dr. Sarah Hemstock)	40,000 EUR	C	IPC	RQ	QCBS	Yes	06-16 th of August 2021	06/08/2021	17/08/2021	31/10/2021	N/A
Technical assistance to VDoF (Mr. David Dore)	19,920 EUR	C	IPC	RQ	QCBS	Yes	04-24 th of February 2022	04/02/2021	02/03/2022	29/04/2022	

Restrictions to the Scope of Work

The auditor reports to SPC focal point (Mr. Ludovic Branlant, Regional Project Development Coordinator for the Kiwa Initiative, ludovicb@spc.int) as soon as possible about any limitations in the scope of work he/she may find prior to or during the audit.

He/she informs SPC focal point of any attempt to restrict the scope of the audit, or any lack of cooperation on the part of SPC staff. The auditor consults with SPC focal point on what action may be required, whether or how the audit can be continued and whether changes in the audit scope or the timetable are necessary.

In the event of security problems arising, the auditor and SPC agree on the actions to be taken and adapt the scope of work accordingly.

Report Structure and Content

The use of the audit report template, provided to the auditor, is mandatory. It should be presented in English. Findings and misstatements will be presented in the audit report according to the nomenclature provided in Annex V. and financial findings should be summarised based on the following typology: eligible expenditure, eligible with misstatements, ineligible, unaudited.

Audit Methodology

Sample Determination

The auditor may use sampling based on his / her risk assessment. Sample determination may be reviewed for each financial year audited.

a) Financial audit relating to the use of allocated funds

To ensure that the tests results are representative, the auditor audits at least 65% (in amount) of the total expenditure stated in the financial report. In case of financial findings greater than 10% of the total amount of audited expenditure, the testing rate should be increased to 85%. At least 50% of each project component should be audited.

b) Audit of the internal control system

The various financial and administrative management processes of the Project assessed as part of the internal control system audit should be subject to compliance testing.

The auditor defines the extent of compliance testing based on the risks identified during the mission preparation and then, while evaluating the internal control system.

c) Procurement Audit

100% of contracts are audited.

Eligibility Conditions

The auditor performs tests and controls of expenditure eligibility by ensuring:

- its compliance:
 - with the financing agreement, and with the procedures manual and contracts,
 - with the annual activity program for which AFD gave a non objection,
 - with procurement legislation and other local regulations (e.g. for per diem),

- with technical standards and standards of professional practice for the performance of contracts;
- the existence:
 - of supporting documents by type of expenditure in compliance with sound management practices in the absence of requirements in the procedures manual
 - of the required documentation for procurement procedures and contracts’ technical execution;
- the probative value of supporting documentation (original supporting documentation, compliance with the chronology of dates, compliance with mandatory information requirements, affixing of stamps and signatures);
- the effectiveness and quality of execution in the field;
- that the Project has ensured to obtain the most satisfactory quality/price ratio;
- that the expenditure/contracts have been incurred/executed by SPC during the Project implementation period defined in the financing agreement;
- that expenditure is adequately recorded in the Entity’s accounts;
- that expenditure does not include any ineligible costs (e.g. certain taxes or VAT).
- That expenditure is adequately geographically and thematically distributed as requested by AFD (and as explained in the Kiwa reporting templates)⁵.

⁵ As soon as an expenditure (including regional) can be associated with the category “ACP (except Cook Islands and Tokelau) or the category OCT non-ODA eligible territories” (New Caledonia and French Polynesia.), the Beneficiary will have to operate this breakdown. The portion of regional expenditures that can be easily and clearly attributed to specific countries or territories must be systematically attributed. As indicated in the Kiwa Annual Financial Report template, the Beneficiary will have to do a specific reporting for Wallis and Futuna, Cook Islands and Tokelau to allow for a close follow-up of expenses in those territories/countries. The criteria for the geographical allocation of the expenditure is primarily based on the **logic of which beneficiary(ies) will benefit from the action, and NOT on the location of the expenditure**. For example, expenses related to a workshop, taking place in Noumea but organized exclusively for representatives of ACP countries will be considered as expenses for ACP. In the case where a regional expense cannot easily be considered as being for the benefit of one category or another, the Beneficiary will be allowed to put them into the category « Regional expenses not attributable to ACP/OCT”. This concerns regional expenses that are by definition transversal/cross-sectoral.

A breakdown of expenses that can be clearly associated with the topic of “**Invasive alien species**” is requested within each activity/cost category/country-territory. For all other topics, the expenses are declared as “**Other themes**”.

Determination of the Opinion

The possible audit opinions for financial audits and internal control system audits are an unqualified opinion, a qualified opinion, an adverse opinion and a disclaimer of opinion. The report template provided to the auditor contains guidance for the formulation of the opinions.

Auditors are now required, when expressing an opinion on the current year's financial statements, to consider the possible effect of a modified opinion (qualified opinion, adverse opinion and disclaimer of opinion) from a previous year that did not result in an appropriate amendment or solution (ISA standard 710). This avoids the accumulation of unresolved findings.

Documentation of Identified Misstatements and Weaknesses

The Excel file attached in Annex VI should be used by the auditor to document procedures performed on audited expenditure and contracts and summarise identified misstatements. Annex VI should be attached to the auditor's report.

Material misstatements detailed in the report must be documented in the auditor's work file electronically or in hard copy and kept for a period of 5 years after approval of the final report.

Audit of the Internal Control System

The auditor adapts the scope of his review of the design and operation of the internal control system based upon his prior knowledge of SPC (for multiannual audits).

a) Documents analysis

The auditor should particularly examine:

- the financing agreements(s), agreements and protocols with partners, contracts, technical and financial implementation reports, activity programs and budget procedures manual and any other existing document.
- the organisational set up for administrative, technical, and financial management, and its reliability and adequacy in terms of procedures and available human and material resources.

b) Review of the internal control system

The auditor should verify the reliability and adequacy of the internal control system's organisation, its actual design and operating effectiveness, in particular with regard to:

The organisation:

- definition of tasks and distribution of responsibilities, in particular for commitment and authorisation of expenditure, certification of services rendered and payment;
- separation of incompatible or conflicting tasks;

The procedures in place:

- existence of accurate and documented procedures for expenditure justification;
- opening of separate cash accounts based on the origin of funds, as well as implementation of cash control procedures;

- compliance with applicable procedures for supplier selection, and consultant and service provider recruitment (tender documents, tender or candidate evaluation records and selection minutes);

Archiving, accountability and, as such:

- organisation, filing and securing of financial papers and documents;
- regular and timely production of financial statements and financial and technical implementation reports, etc.

Specific controls, including:

- setup and effective operation of control methods to comply with agreements on anti-money laundering and combatting the financing of terrorism, including completion of due diligence to ensure compliance with economic and financial sanctions regulations;
- detection of double financing of expenditure by multiple donors;
- existence of operational monitoring and control structures.

The auditor may use the *ICS Review Module* file, available on the AFD website, as a framework to perform such work.

c) Risk assessment

The previous stage allows the auditor to assess the risks distinctly for each source of information and based on **7 criteria: completeness, effectiveness, evaluation, allocation, rights, obligations and information**.

The auditor should assess the main risks to the achievement of the objectives of the Project, including risks financing provided to the Project not being used in conformity with the applicable Contractual Conditions and the risk of error, irregularities and fraud with regard to Project financing.

The auditor should also assess whether the design of the internal control system sufficiently mitigates those risks and whether it operates effectively.

d) Obtaining evidence and control testing

The auditor uses his understanding of the internal control system and risks to assess the robustness of controls and test their operational effectiveness, depending on the objective of the audit.

Tests of controls should concentrate on internal control areas and key controls that:

- are appropriate within the context of the Project, and
- prevent and/or allow to detect and correct individual errors or undesired events, such as:
 - the total or partial non-achievement of the Project objectives,
 - the non-reliability of the Project financial and technical implementation reports and/or financial statements,
 - the fact that funds allocated to the Project have not been used in accordance with the financing agreement conditions,
 - the occurrence of fraud and/or irregularities.

Detailed controls are proposed in the *ICS Review Module* file, available on the AFD website.

Financial Statements Review and Verification of the Use of Allocated Funds

a) Verification of financial statements

The auditor performs the necessary procedures to verify that resources received and used by the Project / Programme are effectively reflected in complete, sincere and correctly drawn up financial statements. As such, he/she:

- ensures that the Project financial statements have been prepared in accordance with the requirements set out in the financing agreement as well as in the Project procedures manual (e.g. accrual or cash-based accounting);
- ensures that the financial statements presents fairly, in all material aspects, the actual expenditure incurred and revenue received for the Project for the period subject to the audit, in conformity with the applicable contractual conditions (including geographic and thematic distribution);
- ensures that the financial statements are consistent with other accounting documents including the trial balance and books of accounts;
- ensures that the financial statements are consistent with the technical and financial implementation reports submitted to AFD and any other financial or statutory reports prepared within the context of the Project;
- reviews adjusting entries made during the financial statements closing process;
- reconciles the financial statements with the cash situation and/or bank accounts, including by obtaining direct confirmation from the banks managing the accounts;
- verifies, if applicable, the accuracy of exchange rates used for monetary conversions, as well as their compliance with the financing agreement conditions;
- verifies, if applicable, the procedures used to control funds sent to other entities involved in activities implementation.

The auditor may elect to request written statements in a letter of representation (A template, from ISA 580, is provided in Annex VII; the auditor will verify that ISA 580 has not altered this template) signed by member(s) of the Management who are primarily responsible for the Entity's management (ISA 580). The purpose of this approach is to obtain evidence that the Management acknowledges its responsibility for: the financial report's reliability, adherence to the financing agreement conditions, compliance with regulations and best practices for procurement and execution of contracts, and the organisation of an appropriate internal control system.

b) Verification of the use of funds

The objective of these procedures is to ensure that:

- the funds allocated to the Project by AFD for the period subject to the audit have, in all material aspects, been used in conformity with the applicable contractual conditions;
- the statement of assets presents adequately (number, description, and value of assets) and exhaustively the assets acquired for the Project / Programme for the period subject to the audit, in conformity with the contractual conditions and information contained in the financial report.

The auditor's work covers in particular:

- the compliance verification with accounting principles and specific rules;
- the verification of expenditure's compliance with activities agreed upon in the financing agreement, activity programme and procedures manual, as well as their consistency with technical and financial performance reports;

- the verification that expenditure has been implemented during the implementation period of the audited Project and is supported by accurate, regular and sincere supporting documentation;
- the verification of statements of expenditure: expenditure authorisations, documentation of expenditure statements, compliance and validity of such statements.

c) Analytical and budgetary procedures

The auditor performs an analytical review of expenditure to verify whether:

- the budget presented in the technical and financial performance reports corresponds to the budget in the financing agreement and/or having received a non-objection notification from AFD (authenticity and approval of the initial budget by lines and sub-lines);
- the expenditure reported in the technical and financial performance reports were foreseen in the budget lines and sub-lines;
- budgetary amendments have received a non-objection notification from AFD and/or have been formalised in an addendum to the financing agreement;
- the Project absorption rate is consistent with the activities implementation schedule. The auditor examines discrepancies and obtains explanations about over- or under-execution in the budget.

Procurement Audit

The auditor examines and assesses the following aspects:

- a) Requirement definition
 - Contracts compliance with the procurement plan and budgets (implementation calendar and budget envelopes);
- b) Contract management
 - The presence of the signed integrity statement.
- c) AML/CFT due diligence
 - The performance of AML/CFT (Anti-Money Laundering And Combating The Financing Of Terrorism) due diligence by SPC prior to contract(s) award, in particular verification of the absence of contracts beneficiary(ies) or subcontractors from the financial sanctions lists adopted by the United Nations, European Union and France. Furthermore, the auditor should ensure that the results and ensuing consequences of the search carried out by the Entity have been given due consideration⁶.

⁶ In the event where an auditor identifies a case of non-compliance with these obligations by the Entity, the REP (or agency) must declare an operational incident and immediately refer to DCO.

Follow-up of the Recommendations of Previous Audits

The auditor should review the recommendations contained in previous audit reports, assess their degree of implementation and re-assess their priority level, if required. If it is found that these recommendations have not been applied, the auditor tries to identify the underlying causes and proposes solutions for adjustment purposes.

3. Expected Outputs

The reporting shall be signed by the responsible auditor (not just the audit firm) and shall include the title of the responsible auditor.

The reporting from the auditor shall include an independent auditor's report and the auditor's opinion on the project's financial report shall be clearly stated.

Auditors shall also certify:

- Whether the Financial Statements (FS) are drawn up in conformity with international accepted accounting standards
- Whether the FS are accurate and are drawn up from the books of accounts maintained by the delivery partner.
- Whether the provisions of the Agreement are adhered to.
- Whether procurement has been undertaken by the delivery partner in accordance with Agreement clause.
- Carry out a physical verification of any significant assets purchased and confirm their existence and use for project purposes.

The reporting shall also include a Management letter that discloses all audit findings (significant and other findings), as well as weaknesses identified during the audit process. The auditor shall make recommendations to address the identified findings and weaknesses and the recommendations shall be presented in priority order. The auditor shall provide a list of ineligible expenditures from the audit, which were considered non-compliant to the Funding agreement, if applicable.

If the auditor assesses that no findings or weaknesses have been identified during the audit that would result in a Management Letter, the auditor will issue a letter stating that during the audits nothing has come to their attention that the auditor considers pertinent to be brought to the attention of the borrower.

Audits reports shall be made available no later than three months following the end of each calendar year to AFD. Exceptionally, the first audit report is expected to be completed by September 15th, 2022, at the latest.

4. Institutional Arrangement

The implementation of all activities in a coherent manner is the responsibility of the consultant(s), under the supervision and coordination of SPC.

The consultant(s) will work under the direct supervision of SPC's Finance Division with the support of the Kiwa project development coordinator of CCES division, for technical inputs.

5. Duration of the Work

The duration of this assignment will last over the period from the signing of the contract to June 30th, 2024.

The indicative start date for each annual audit mission is March 1st (except for the first period where the mission is expected to start following the contract signature). Start-up must occur within 10 working days after official notification.

The period between the audit closing meeting and submission of the final audit report to the Contracting Authority must not exceed 10 working days.

The maximum duration of the mission is set at 20 working days.

Example of a detailed timetable to be completed by the auditor for a mission of a maximum 3-month duration for each annual audit:

	M1				M2				M3			
	W1	W2	W3	W4	W1	W2	W3	W4	W1	W2	W3	W4
Engagement preparation												
Preparatory meeting with the Contracting Authority												
Opening meeting with the Entity												
Fieldwork												
Aide-mémoire and restitution meeting												
Draft report submission (<XX> days after mission)												
AFD and SPC observations on Draft Report (<XX> days after report is received)												
Submission of final report to AFD and SPC (<XX> days after receiving comments and possible additional supporting documentation)												

6. Duty Station

The assignment will be carried out from the consultant's country of residence with no planned travel. The consultant(s) will be expected to engage with the teams during working hours. The consultant(s) will be expected to engage using a variety of online platforms including Microsoft Teams and Zoom when appropriate.

7. Qualifications of the Successful Contractor

- An internationally recognised firm, with minimum Tier 2 ranking.
- The firm is registered as a statutory auditor in the public register of a public oversight body and this register is subject to principles of public oversight as set out in the legislation of the country concerned.
- The firm should have relevant experience in accounting and auditing of development projects, especially donor-funded operations.
- Relevant experience in auditing clients comparable to the Pacific Community in organisation status and size.

8. Scope of Bid Price and Schedule of Payments

Payments will be based on milestones, based on the table below:

Milestone/output	Indicative	% per audit	% total contract
------------------	------------	-------------	------------------

		deadline	exercise	
1 st audit report	Preparatory work	July / August 2022	20 %	25 %
	Submission and validation of the 1 st audit report	15 September 2022	80 %	
2 nd audit report	Preparatory work	February 2023	20 %	25 %
	Submission and validation of the 2 nd audit report	31 March 2023	80 %	
3 rd audit report	Preparatory work	February 2024	20 %	25 %
	Submission and validation of the 3 rd audit report	31 March 2024	80 %	
4 th audit report	Preparatory work	May 2024	20 %	25 %
	Submission and validation of the 4 th audit report	31 June 2024	80 %	

The bidder must include all costs including professional fees, management and operating costs, and any other administrative costs in the contract price. No travel cost will need to be included.

SPC will endeavour to make payment to the Contractor within 30 days of acceptance of an invoice at the successful completion of each milestone.

9. Annexes

Annex V – Nomenclature of findings and misstatements

Annex VI – List of expenditures and findings (Model)

Annex VII – Template for written statements from ISA 580

Part 4: PROPOSAL EVALUATION MATRIX

4.1 Evaluation criteria & Score Weight

A two-stage procedure will be utilised to evaluate the proposals, with evaluation of the technical proposal being completed prior to any financial proposal being opened and compared.

The competencies which will be evaluated are detailed in [Part 3](#).

The evaluation matrix below also reflects the obtainable score specified for each evaluation criterion (technical requirement) which indicates the relative significance or weight of the items in the overall evaluation process.

The technical component, which has a total possible value of 700 points, will be evaluated using the following criteria.

Evaluation criteria	Score Weight (%)	Points obtainable
Organisational requirements		
<ul style="list-style-type: none"> An internationally recognised firm, with minimum Tier 2 ranking. The firm is registered as a statutory auditor in the public register of a public oversight body and this register is subject to principles of public oversight as set out in the legislation of the country concerned. The firm should have relevant experience in accounting and auditing of development projects, especially donor-funded operations. Relevant experience in auditing clients comparable to the Pacific Community in organisation status and size. The auditor and/or the firm shall employ staff with appropriate professional qualifications and suitable experience with IFAC standards, in particular International Standards on Auditing and with experience in auditing financial information of entities comparable in size and complexity to the entity. <p>The key audit team will comprise, at least an audit manager with at least 10 years' experience in auditing and with a sound knowledge of donor-financed projects. In addition, he/she should be a member of a recognized accountancy professional body.</p>	<p>Mandatory requirements</p> <p>Bidders will be disqualified if any of the requirements are not met</p>	
Technical requirements		
Master's degree in auditing/accounting or equivalent for the dedicated personnel	20%	140
At least 10 years of professional experience in auditing and with a sound knowledge of finance donor-financed projects.	30%	210
Relevant experience in auditing clients comparable to the Pacific Community in organisation status and size.	25%	175
Available resources and capacity for the audited periods	25 %	175
Total Score	100%	700
Qualification score	70%	490

4.2 Financial evaluation

The financial component of the proposal will be scored on the basis of overall costs for the delivery of the services and financial incentives and benefits provided to SPC. The lowest financial proposal will be awarded maximum 300 points and other financial offers and incentives will be awarded points as per the formula below:

$$\text{Financial Proposal score} = (\text{Lowest Price} / \text{Price under consideration}) \times 300$$

Part 5: PROPOSAL SUBMISSION FORMS

Annex 1: BIDDER'S LETTER OF APPLICATION

Dear Sir /Madam:

Having examined the Solicitation Documents, the receipt of which is hereby duly acknowledged, we the undersigned, offer to supply the required services for the sum as may be ascertained in accordance with the Financial Proposal attached herewith and made part of this proposal.

We acknowledge that:

- SPC may exercise any of its rights set out in the Request for Proposal documents, at any time;
- The statements, opinions, projections, forecasts or other information contained in the Request for Proposal documents may change;
- The Request for Proposal documents are a summary only of SPC's requirements and is not intended to be a comprehensive description of them;
- Neither the lodgement of the Request for Proposal documents nor the acceptance of any tender nor any agreement made subsequent to the Request for Proposal documents will imply any representation from or on behalf of SPC that there has been no material change since the date of the Request for Proposal documents, or since the date as at which any information contained in the Request for Proposal documents is stated to be applicable;
- Excepted as required by law and only to the extent so required, neither SPC, nor its respective officers, employees, advisers or agents will in any way be liable to any person or body for any loss, damage, cost or expense of any nature arising in any way out of or in connection with any representations, opinions, projections, forecasts or other statements, actual or implied, contained in or omitted from the Request for Proposal documents.

We undertake, if our proposal is accepted, to commence and complete delivery of all items in the contract within the time frame stipulated.

We understand that you are not bound to accept any proposal you may receive and that a binding contract would result only after final negotiations are concluded on the basis of the Technical and Financial Components proposed.

For the Bidder: *[insert name of the company]*

Signature:

Name of the Bidder's representative: *[insert name of the representative]*

Title: *[insert Title of the representative]*

Date: *[Click or tap to enter a date]*

Annex 2: CONFLICT OF INTEREST DECLARATION

INSTRUCTIONS TO BIDDERS

What is a conflict of interest?

A conflict of interest may arise from economic or commercial interests, political, trade union or national affinities, family, cultural or sentimental ties, or **any other type of relationship or common interest between the bidder and any person connected with the contracting authority** (SPC staff member, consultant or any other expert or collaborator mandated by SPC).

Always declare a conflict

The existence of a potential or apparent conflict of interest does not necessarily prevent the bidder concerned from taking part in a tender process. **However, the declaration of the existence of such a conflict by the persons concerned is essential and allows SPC to take appropriate measures to mitigate it and prevent the associated risks.**

Bidders are therefore invited to declare any situation, fact or link which, to their knowledge, could generate a real, potential or apparent conflict of interest.

Declaration at any time

Conflicts of interest may arise at any time during the procurement process or the implementation of a contract (e.g. new partner in the project) or as a result of a change in personal life (e.g. marriage, inheritance, financial transaction, creation of a company). If such a relationship is found and could be perceived by a reasonable person as likely to influence a decision, a declaration of the situation is necessary. In case of doubt, a conflict situation must be declared.

Declaration for any person involved

A declaration must be completed for each person involved in the tender (principal representative of the bidder, possible subcontractors, consultant, etc.)

Failure

Failing to declare a potential conflict of interest may result in the bidder being refused a contract or placed on SPC's list of non-responsible suppliers.

DECLARATION

I, the undersigned, *[name of the representative of the Bidder]*, acting in the name and on behalf of the company *[name of the company]*, declare that:

<input type="checkbox"/>	To my knowledge, I am not in a conflict-of-interest situation
<input type="checkbox"/>	There is a potential conflict of interest with regard to my <i>[Choose an item]</i> . relationship with <i>[name of the person concerned]</i> in his or her capacity as <i>position/role/personal or family link with the person concerned</i> , although, to the best of my knowledge, this person is not directly or indirectly involved in any stage of the procurement process
<input type="checkbox"/>	I may be in a conflict of interest with regard to my <i>[Choose an item]</i> relationship with <i>[name of the person concerned]</i> in his or her capacity as <i>position/role/personal or family link with the person concerned</i> , as this person is, to the best of my knowledge, directly or indirectly linked to the procurement process
<input type="checkbox"/>	To my knowledge, there is another situation that could potentially constitute a conflict of interest: <i>[Describe the situation that may constitute a conflict of interest]</i>

In addition, I undertake to:

- declare, without delay, to SPC any situation that constitutes a potential conflict of interest or is likely to lead to a conflict-of-interest;
- not to grant, seek, obtain or accept any advantage, whether financial or in kind, to or from any person where such advantage constitutes an unfair practice or an attempt at fraud or corruption, directly or indirectly, or constitutes a gratuity or reward related to the award of the contract;
- to provide accurate, truthful and complete information to SPC in connection with this procurement process.

I acknowledge that I and/or my company and/or my business partners who are jointly and severally bidding on the RFP *[SPC Reference]* may be subject to sanctions such as being placed on SPC's list of non-responsible vendors, if it is established that false statements have been made or false information has been provided.

For the Bidder: *[insert name of the company]*

Signature:

Name of the representative: *[insert name of the representative]*

Title: *[insert Title of the representative]*

Date: *[Click or tap to enter a date]*

Annex 3: INFORMATION ABOUT THE BIDDER AND DUE DILIGENCE

Please complete the following questionnaire and provide supporting documents where applicable.

VENDOR INFORMATION			
Are you already registered as an SPC vendor?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
If 'No', please complete the form. If 'Yes', do you have any information to update?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
If 'Yes', please complete the form. If 'No', sign directly the form without completing it			
1. Please provide information related to your entity.			
Company name	<i>[Enter company name]</i>	Address	<i>[Enter address]</i>
Director/CEO	<i>[Enter name of the executive person]</i>	Position	<i>[Enter position of the executive person]</i>
Business Registration/License number	<i>[Enter company registration/license number (or tax number)]</i>		
Date of business registration	<i>[Enter date of business registration]</i>		
Country of business registration	<i>[Enter country of business registration]</i>		
Status of the entity:			
<input type="checkbox"/> For-profit entity (company), <input type="checkbox"/> NGO, <input type="checkbox"/> International organisation, <input type="checkbox"/> Government body, <input type="checkbox"/> University, <input type="checkbox"/> Association, <input type="checkbox"/> Research Institute, <input type="checkbox"/> Other: <i>[insert details]</i>			
2. Please provide the following documents (or any other relevant documents according to your national legislation) to verify the legal existence of the entity, the authority of its officer and proof of its address:			
<input type="checkbox"/> Evidence of the power of attorney or board resolution granted to the officer to transact business on its behalf or any other document delegating authority <input type="checkbox"/> Certificate of business registration/license <input type="checkbox"/> Memorandum, Articles or Statutes of Association <input type="checkbox"/> Telephone or electricity bill in the name of the entity <input type="checkbox"/> Bank statement bearing the name of the entity			
3. How many employees does your company and its subsidiaries have?		<i>[provide answer]</i>	
4. Do you have professional insurance against all risks in respect of your employees, sub-contractors, property and equipment?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
5. If 'no', what type of business insurance do you have?		<i>[provide answer]</i>	
6. Are you up to date with your tax and social security payment obligations?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
7. Is your entity regulated by a national authority?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
<i>If you answered 'yes', please specify the name:</i>		<i>[Insert name of the national regulation authority]</i>	
8. Is your entity a publicly held company?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
9. Does your entity have a publicly available annual report?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
<i>Please send SPC your audited financial statement from the last 3 financial years if available</i>			

DUE DILIGENCE			
10. Does your entity have foreign branches and/or subsidiaries?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
<i>If you answered 'yes' to the previous question, please confirm the branches.</i>			
• Head Office & domestic branches		<input type="checkbox"/> Yes	<input type="checkbox"/> No
• Domestic subsidiaries		<input type="checkbox"/> Yes	<input type="checkbox"/> No
• Overseas branches		<input type="checkbox"/> Yes	<input type="checkbox"/> No
• Overseas subsidiaries		<input type="checkbox"/> Yes	<input type="checkbox"/> No
11. Does your entity provide financial services to customers determined to be high risk including but not			

limited to:					
Foreign Financial Institutions	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Casinos	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Cash Intensive Businesses	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Foreign Government Entities	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Non-Resident Individuals	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Money Service Businesses	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<input type="checkbox"/> Other, please provide details:			[Provide details]		
12.If you answered 'yes' to any of the boxes in question 11, does your entity's policies and procedures specifically outline how to mitigate the potential risks associated with these higher risk customer types?				<input type="checkbox"/> Yes	<input type="checkbox"/> No
If you answered 'yes', please explain how:			[Provide explanation]		
13.Does your entity have a written policy, controls and procedures reasonably designed to prevent and detect fraud, corruption, money laundering or terrorist financing activities?				<input type="checkbox"/> Yes	<input type="checkbox"/> No
If 'yes', please send SPC your policy in English.					
14.Does your entity have an officer responsible for anti-corruption, or anti-money laundering and counter-terrorism financing policy?				<input type="checkbox"/> Yes	<input type="checkbox"/> No
If yes, please state that officer's contact details:			[Insert name and contact details of your officer in charge]		
If 'no', what process does your entity have in place to prevent and detect money laundering or terrorist financing activities?				[provide answer]	
15.Has your entity or any affiliated entity ever filed for bankruptcy?				<input type="checkbox"/> Yes	<input type="checkbox"/> No
16.Have any of the entity's current or former directors or CEO filed for bankruptcy?				<input type="checkbox"/> Yes	<input type="checkbox"/> No
17.Has your entity ever been the subject of any investigations or had any regulatory or criminal enforcement actions resulting from violations of any laws or regulations, including those relating to money laundering or terrorism financing?				<input type="checkbox"/> Yes	<input type="checkbox"/> No
If you answered 'yes', please provide details:			[Provide details]		
18.Has the director or CEO of your entity ever been the subject of any investigations or had any regulatory or criminal enforcement actions resulting from violations of any laws or regulations, including those relating to money laundering or terrorism financing?				<input type="checkbox"/> Yes	<input type="checkbox"/> No
If you answered 'yes', please provide details:			[Provide details]		

SOCIAL AND ENVIRONMENTAL RESPONSIBILITY (SER)

19.Does your entity have a written policy, controls and procedures to implement its Social and Environmental Responsibility (SER) commitments?				<input type="checkbox"/> Yes	<input type="checkbox"/> No
If yes, please send SPC your policy in English.					
Does your Policy cover the followings?					
<input type="checkbox"/> Child protection <input type="checkbox"/> Human rights <input type="checkbox"/> Gender equality <input type="checkbox"/> Social inclusion <input type="checkbox"/> Sexual harassment, abuse or exploitation <input type="checkbox"/> Environmental responsibility					
Please, outline the major actions you have undertaken in these areas:			[provide answer]		
20.Does your entity have an officer responsible for Social and Environmental Responsibility (SER)?				<input type="checkbox"/> Yes	<input type="checkbox"/> No
If yes, please state that officer's contact details:			[Insert name and contact details of your officer in charge]		
If 'no', what process does your entity have in place to ensure your social and environmental responsibility?				[provide answer]	

I declare that the particulars given herein above are true, correct and complete to the best of my knowledge, and the documents submitted in support of this form are genuine and obtained legally from the respective issuing authority.

I declare that none of the funds received or to be received by my company will be used for criminal activities, including financing terrorism or money laundering.

By sending this declaration to SPC, I agree that my business and personal information may be used by SPC for due diligence purposes. I also understand and accept that SPC will treat any personal information it receives in connection with my proposal in accordance with its [Privacy Policy](#), and the [Guidelines for handling personal information of bidders and grantees](#).

For the Bidder: *[insert name of the company]*

Signature:

Name of the representative: *[insert name of the representative]*

Title: *[insert Title of the representative]*

Date: *[Click or tap to enter a date]*

Annex 4: TECHNICAL PROPOSAL SUBMISSION FORM

<u>Organizational requirements</u>	Response of the bidder
<ul style="list-style-type: none"> • An internationally recognised firm, with minimum Tier 2 ranking. • The firm is registered as a statutory auditor in the public register of a public oversight body and this register is subject to principles of public oversight as set out in the legislation of the country concerned. • The firm should have relevant experience in accounting and auditing of development projects, especially donor-funded operations. • Relevant experience in auditing clients comparable to the Pacific Community in organisation status and size. • The auditor and/or the firm shall employ staff with appropriate professional qualifications and suitable experience with IFAC standards, in particular International Standards on Auditing and with experience in auditing financial information of entities comparable in size and complexity to the entity. <p>The key audit team will comprise, at least an audit manager with at least 10 years' experience in auditing and with a sound knowledge of donor-financed projects. In addition, he/she should be a member of a recognized accountancy professional body.</p>	<p>[provide answer]</p> <p>[provide answer]</p>
<u>Technical requirements</u>	
Master's degree in auditing/accounting or equivalent for the dedicated personnel (<i>Please provide CVs of all staff and experts to be involved in the project and elaborate their respective roles</i>)	[provide answer]
At least 10 years of professional experience in auditing and with a sound knowledge of finance donor-financed projects.	[provide answer]
Relevant experience in auditing clients comparable to the Pacific Community in organisation status and size.	[provide answer]
Available resources and capacity for the audited periods	[provide answer]

Details for one or more references (not mandatory) that support your proposal	1. Client's name: <i>[insert name of client 1]</i>	
	Contact name:	<i>[insert name of contact]</i>
	Contact details:	<i>[insert contact details]</i>
	Value contract:	<i>[insert value of contract]</i>
	2. Client's name: <i>[insert name of client 2]</i>	
	Contact name:	<i>[insert name of contact]</i>
	Contact details:	<i>[insert contact details]</i>
	Value contract:	<i>[insert value of contract]</i>
	3. Client's name: <i>[insert name of client 3]</i>	
	Contact name:	<i>[insert name of contact]</i>
	Contact details:	<i>[insert contact details]</i>
	Value contract:	<i>[insert value of contract]</i>

For the Bidder: *[insert name of the company]*

Signature:

Name of the representative: *[insert name of the representative]*

Title: *[insert Title of the representative]*

Date: *[Click or tap to enter a date]*

Annex 5: FINANCIAL PROPOSAL SUBMISSION FORM

1. All costs indicated on the financial proposal should be in Euros and inclusive of all applicable taxes.
2. The format shown below should be used in preparing the price schedule.

	(Amount in Euros)
Professional fees related to the Terms of Reference	
Other related costs	
TOTAL	

For the Bidder: *[insert name of the company]*

Signature:

Name of the representative: *[insert name of the representative]*

Title: *[insert Title of the representative]*

Date: *[Click or tap to enter a date]*