



CONTRACT NOTICE
INVITATION FOR SUBMISSION OF REQUESTS TO PARTICIPATE IN A TENDER

II.1.1) Information Notice Title:

PROCUREMENT FOR THE SERVICES OF THE EXTERNAL AUDIT FIRM TO AUDIT THE FINANCIAL STATEMENTS OF THE OACPS SECRETARIAT

II.1.1) Information Notice Reference Number: ACP/45/001/AFRH/IAF

I.1) Name and address Contracting Authority

Official name: The Organisation of African, Caribbean and Pacific States (OACPS)

Postal address: Rue de l'Aqueduc 118

Town: Ixelles

Postal Code: 1050

E-mail: Isatou.auber@acp.int copy ; Motooa.Rammoneng@acp.int ; florence.makosso@acp.int

Internet address: www.acp.int

II.1.1) Title:

Procurement for the services of the External Audit Firm to audit the financial statements of the OACPS Secretariat.

II.1.3) Type of contract

Services

II.1.4) Short description of the contract

Objectives	<ol style="list-style-type: none">1. Verify and provide reasonable assurance to the OACPS that the financial statements taken as a whole are free from material misstatement, whether due to fraud or error, thereby allowing the auditor to express an opinion as to whether the financial statements are well established, in all material respects, in accordance with an applicable accounting framework and Rules and Procedures of OACPS; and2. Report on the financial statements and make the required disclosures
Scope of the work	<p>The firm hired will:</p> <ol style="list-style-type: none">1. Audit the accounts of OACPS for the years ended December 31, 2022, 2023, 2024, 2025 and 2026 and give its opinion on the financial statements;2. Evaluate the internal control system and make recommendations;3. Make proposals for improved bookkeeping, financial statements and enhanced internal control.
Specific tasks:	<ol style="list-style-type: none">1. While verifying compliance with the terms and conditions of financial management and regulations agreed in the context of OACPS strategic objectives, the auditor shall confirm that:<ol style="list-style-type: none">a. All resources were used in accordance with the provisions of the Strategic Plan for the sake of economy and efficiency, and only for the purposes for which they were granted;b. Acquisitions of goods and services were carried out in accordance with the internal control procedures and Manuals of OACPS were correctly recorded in the books of account;c. Salary and benefits of the Staff are executed in accordance to the Service Code and Manuals of OACPS;d. The appropriate supporting documents and books of account relating to the activities of OACPS are kept;e. The financial statements are prepared by OACPS in accordance with the applicable financial reporting framework;f. The fixed assets of OACPS exist and have been correctly valued, inventoried and the users on these assets have been identified and listed.2. The evaluation of internal control shall ensure, in particular:<ol style="list-style-type: none">a. The successful execution of acquisition processes and financial transactions, including Salary and Benefits;b. Safeguarding the assets and their use for the purposes of carrying out the activities.

	<p>3. In accordance with international auditing standards, the auditor shall pay due attention to the following:</p> <ul style="list-style-type: none"> a. Fraud and Corruption: In accordance with ISA 240 (the auditor's responsibility to consider fraud in the audit of financial statements), the auditor must identify and assess the risks of fraud, obtain or provide evidence sufficient audit to analyze these risks and appropriately deal with identified or suspected fraud; b. Laws and regulations: When designing the audit approach and the implementation of audit procedures, the auditor shall assess compliance by OACPS with regulatory and legislative texts, to detect instances of non-compliance lead to material misstatements in the financial statements, in accordance with ISA 250 (Accounting for Statutory and Regulatory Instruments in an Audit of Financial Statements); c. Governance: Communication with the Secretariat, on governance audit items, in accordance with ISA 260 (Communication with Decision Makers at OACPS); d. Risks: In order to reduce audit risks to a relatively low level, the auditor implements appropriate audit procedures in response to the risks / anomalies identified in its evaluation, in accordance with ISA 330 (Procedures to be implemented by the auditor according to his risk assessment).
<p>Requested Services</p>	<p>The audit will be carried out in accordance with the International Auditing Standards and will include tests and verification procedures as the auditors deem necessary.</p> <ul style="list-style-type: none"> 1. Verify all funds have been used in accordance with the applicable rules and regulations of OACPS Secretariat and only for the purposes for which the funds were provided. 2. Conduct entry and exit meeting with Management to be represented by the Assistant Secretary General in charge of Administration, Human Resources and Finance of the OACPS Secretariat. 3. To make presentation of their audit findings and audit opinion to Management and to the relevant statutory committees of the OACPS Secretariat. 4. In addition to the audit report, the auditors will prepare a Management Letter on the following: <ul style="list-style-type: none"> a. Give comments and observations on the accounting records, procedures, systems and controls that were examined during the course of the audit. b. Identify specific deficiencies and areas of weakness in systems and controls and make recommendations for improvement. c. Report on the implementation status of recommendations pertaining to previous period audit reports.

	<p>d. Communicate matters that have come to their attention during the audit which might have a significant impact on the sustainability of the organization.</p> <p>5. Bring to the Management attention any other matters that the auditors consider pertinent.</p>
Methodology	Work will be conducted in accordance with International Standards on Auditing (ISA) issued by IFAC in accordance with objectives and approach of audit, as well as the respective obligations of OACPS and Auditors.
Expected Outputs	<p>a. Report on the financial statements in English and French; and</p> <p>b. Report on internal control (letter of recommendation) in both languages.</p>
Minimum Requirements	<p>Qualification of the firm: Duly licensed established audit firm based in Belgium possessing a valid certificate of practice.</p> <p>Experience in auditing of international and inter-governmental institutions,</p> <p>The Team lead (Director of Mission) MUST be certified public accountant with at least ten (10) years of experience in auditing international or Regional Organizations according to generally accepted standards;</p>

Assignment Duration	Bruxelles 5 years
Location	Assignment will be conducted at the OACPS secretariat office in Brussels, Belgium. Auditors should provide a clear planning of the duration and the modality of the achievement of the audit in their offer.
Reporting	The Audit firm will work under the direct supervision of the Project Manager, the Assistant Secretary-General for the Department of Administration, Finance and Human Resources (ASG-AFHR) (isatou.auber@acp.int) of the Secretariat of the OACPS.
Available material	OACPS Secretariat will : <ul style="list-style-type: none"> a. Provide books and accounting documents which are the basis for the preparation of the financial statements. b. prepare financial statements in accordance with applicable accounting standards: International Public Sector Accounting Standards (IPSAS); c. Present the implementation of internal control procedures that enabled the preparation of financial statements that did not contain material misstatements resulting from fraud or error; and d. To provide the Auditor with: <ul style="list-style-type: none"> i. Access to all information known to OACPS Secretariat relating to the preparation of financial statements, such as accounting, related documentation and other items; ii. Provide additional information that the Auditor may request from the Secretariat for the purposes of the audit; and iii. Open access to individuals within the secretariat where the Auditor considers it necessary to gather evidence.

II.1.5) Estimated total value.

Value excluding VAT **55,000**

Currency: **Euro**

II.1.6) Information about lots

This contract is divided into lots: no

II.2.3) Place of performance

Geographical zone benefitting from the action: OACPS Secretariat, Brussels, Belgium

II.2.5) Award Criteria

Price is not the only award criterion, and all criteria are stated only in the procurement documents.

II.2.14) Additional information

Repetition of similar services

Provided they are in conformity with the basic project, new services or works consisting in the repetition of similar services or works, may be entrusted up to 50 % of the initial contract to the initial contractor by negotiated procedure without prior publication of a contract notice.

IV.1.1.) Type of Procedure

Open

IV.2.2) Time limit for submission of tenders or requests to participate.

Date: 7/04/2023

Local Time: 17:30

IV.2.6) Minimum time frame during which the tenderer must maintain the tender.

Duration in months: Two months from the date stated for receipt of tender.

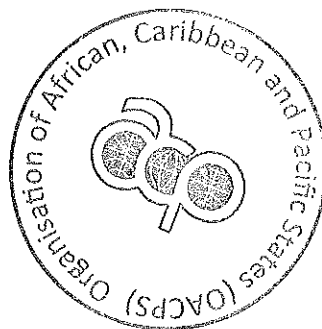
IV.2.7) Conditions for opening of tenders.

Date: April 2023

Local time: (Central European Time: 11:00

Place: Rue de l'Aqueduc 118, 1050 Ixelles, Belgique

Brussels, 7 March 2023





Additional information about the Contract Notice

Procurement for the services of External Audit Firm to audit the financial statements of the OACPS Secretariat

Nature of contract: Global price

1. Programme title

Grant Contract for the Institutional Support to the OACPS Secretariat and its Geneva Antenna

2. Financing

Budget line-Grant Contract

3. Legal basis, eligibility and rules of origin

The legal basis of this procedure is Regulation (EU) N° 2021/947 establishing the Neighbourhood, Development and International Cooperation Instrument – Global Europe (NDICI)¹ See Annex A2 of the practical guide.

For this contract award procedure, financed by NDICI geographic programmes , participation is open to all natural persons who are nationals of and legal persons (participating either individually or in a grouping – consortium – of candidates/tenderers) which are effectively established in a Member State of the European Union or in an eligible country or territory as defined under Article 28 of Regulation (EU) N° 2021/947.

Participation is also open to international organisations.

4. Candidature

All eligible natural and legal persons (as per item 4 above) or groupings of such persons (consortia) may participate or tender.

A consortium may be a permanent, legally established grouping or a grouping which has been constituted informally for a specific procurement procedure. All partners of a consortium (i.e., the leader and all other partners) are jointly and severally liable to the contracting authority.

The participation or tender of an ineligible natural or legal person will result in the automatic exclusion of that person. In particular, if that ineligible person belongs to a consortium, the whole consortium will be excluded.

5. Number of requests to participate or tenders

No more than one request to participate or tender can be submitted by a natural or legal person

¹ Regulation (EU) 2021/947 of the European Parliament and of the Council of 9 June 2021 establishing the Neighbourhood, Development and International Cooperation Instrument – Global Europe, amending and repealing Decision No 466/2014/EU and repealing Regulation (EU) 2017/1601 and Council Regulation (EC, Euratom) No 480/2009; OJ L 209, 14.6.2021, p. 1–78.

whatever the form of participation (as an individual legal entity or as leader or partner of a consortium submitting a request to participate or tender). In the event that a natural or legal person submits more than one request to participate or tender, all requests to participate or tenders in which

that person has participated will be excluded.

6. Grounds for exclusion

Candidates must submit a signed declaration, included in the request to participate form, to the effect that they are not in any of the situations listed in Section 2.6.10.1 of the **practical guide (PRAG)**. Where the candidate intends to rely on capacity providing entities or subcontractor(s), he/she must provide the same declaration signed by this/these entity(ies).

Candidates included in the lists of EU restrictive measures (see Section 2.4. of the PRAG) at the moment of the award decision cannot be awarded the contract.

7. Sub-contracting

Sub-contracting is allowed.

8. Number of candidates to be short-listed

On the basis of the request to participate received, between 4 and 8 candidates will be invited to submit detailed tenders for this contract. If the number of eligible candidates meeting the selection criteria is less than the minimum of 4, the contracting authority may invite the candidates who satisfy the criteria to submit a tender. If the number of eligible candidates meeting the selection criteria is more than the maximum allowed, the contracting authority will rank them using the re-examination criteria stated below.

9. Short-list alliances prohibited

Any tenders received from tenderers having a different composition than the ones mentioned in the short-listed request to participate forms will be excluded from this restricted tender procedure, unless prior approval from the contracting authority has been obtained – see practical guide 2.6.3. Short-listed candidates may not form alliances or subcontract to each other for the contract in question.

10. Provisional date of invitation to tender

April 2023

11. Provisional commencement date of the contract

June 2023

12. Period of implementation of tasks

Fifty (50) months.

13. Language of the procedure

All written communications for this tender procedure and contract must be in English or French

14. Additional information

Financial data to be provided by the candidate in the request to participate form or in the tender submission form must be expressed in EUR

Additional information related to the submission. As appropriate.

SELECTION AND AWARD CRITERIA

15. Selection criteria

Capacity-providing entities

An economic operator (i.e. candidate or tenderer) may, where appropriate and for a particular contract, rely on the capacities of other entities, regardless of the legal nature of the links which it has with them. If the economic operator relies on other entities, it must in that case prove to the contracting authority that it will have at its disposal the resources necessary for the performance of the contract by producing a commitment by those entities to place those resources at its disposal. Such entities, for instance the parent company of the economic operator, must respect the same rules of eligibility and notably that of nationality as the economic operator relying on them and must comply with the selection criteria for which the economic operator relies on them. **Furthermore, the data for this third entity for the relevant selection criterion should be included in a separate document.** Proof of the capacity will also have to be provided when requested by the contracting authority.

With regard to technical and professional criteria, an economic operator may only rely on the capacities of other entities where the latter will perform the tasks for which these capacities are required.

With regard to economic and financial criteria, the entities upon whose capacity the economic operator relies, become jointly and severally liable for the performance of the contract.

The following selection criteria will be applied to candidates. In the case of requests to participate submitted by a consortium, these selection criteria will be applied to the consortium as a whole if not specified otherwise. The selection criteria will not be applied to natural persons and single-member companies when they are sub-contractors.

The candidate shall not use previous experience which caused breach of contract and termination by a contracting authority as a reference for selection criteria.

The selection criteria for each tenderer are as follows:

Economic and financial capacity (based on item 3 of the request to participate form. In case of candidate being a public body, equivalent information should be provided. The reference period which will be taken into account will be the last three years for which accounts have been closed.

- the average annual turnover of the candidate or tenderer for the years 2019, 2020 and 2021 must exceed EUR 11,000 the annualised maximum budget of the contract i.e., the maximum budget stated in the contract notice divided by the initial contract duration in years, where this exceeds 1 year (minimum annual turnover requested may not exceed two times the estimated annual contract value, except in duly justified cases motivated in the tender dossier)]; and
- Current ratio (current assets/current liabilities) in the last year for which accounts have been closed must be at least 1. In case of a consortium this criterion must be fulfilled by each member.

2) Professional capacity (based on items 4 and 5 of the request to participate form for service contracts). The reference period which will be taken into account will be the last three years

preceding the submission deadline.

- at least 3 permanent staff are/have been working for the candidate in the current year (2022) and the two previous years (i.e. 2020 and 2021) in fields related to this contract: External auditing of international or regional organisations

Please adapt Table 4 “Staff” of the application form in order to reflect the number of staff for the above-mentioned fields and for each year.

3) Technical capacity (based on items 5 and 6 of the request to participate form for service contracts and on items 5 and 6 of the tender form for service contracts). The reference period which will be taken into account will be the last three years from submission deadline.

- The candidate has provided services under at least 5 contracts each with a budget (i.e. value of the signed contract, incl. any amendment) of at least 11,000 EUR in the field of external audits of international or regional organisations etc.).

For each contract used as a reference, the candidate must have implemented it as leader (implementation of a minimum of 50% of the overall contract value). Projects used for reference for the technical capacity criterion 16.3.1. must have been implemented at any moment during the reference period (December 2019 –December 2022).

This means that the contract the candidate refers to could have been started at any time during the indicated period but it does not necessarily have to be completed during that period, nor implemented during the entire period. Candidates are allowed to refer either to projects completed within the reference period (although started earlier) or to projects not yet completed. Only the portion satisfactorily completed during the reference period will be taken into consideration. This portion will have to be supported by documentary evidence (statement or certificate from the entity which awarded the contract, proof of payment) also detailing its value. If a candidate has implemented the project in a consortium, the percentage that the candidate has successfully completed must be clear from the documentary evidence, together with a description of the nature of the services provided/supplies delivered if the selection criteria relating to the pertinence of the experience have been used.

If more than 8 eligible candidates meet the above selection criteria, the relative strengths and weaknesses of the request to participate of these candidates must be re-examined in order to rank them and identify the 8 best requests to participate for the tender procedure. The only additional comparative criteria that will be taken into consideration during this re-examination, in the order in which they appear below, are:

- the highest number of projects that meet criterion 3.1;
- the highest cumulated value of the projects that meet criterion 3.1.

Additional comparative criterion No 1 shall be applied to all the eligible candidates that meet the selection criteria. If, after applying additional comparative criterion No 1, it is not possible to identify the 8 best candidates because two or more candidates are tied for the 8th position, additional comparative criterion No 2 shall be applied only to these tied candidates.

16. Award criteria

Best price-quality ratio.

PARTICIPATION

17. Requests to participate format and details to be provided

Requests to participate must be submitted using the request to participate form, the format and instructions of which must be strictly observed. The request to participate form is available from the following Internet address:

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

The request to participate must be accompanied by a declaration on honour on exclusion and selection criteria using the template available from the following Internet address:

[https://wikis.ec.europa.eu/display/ExactExternalWiki/Annexes#Annexes-AnnexesA\(Ch.2\):General](https://wikis.ec.europa.eu/display/ExactExternalWiki/Annexes#Annexes-AnnexesA(Ch.2):General)

Any documentation (brochure, letter, etc.) sent with a request to participate in addition to what has been requested will not be taken into consideration.

18. How requests to participate may be submitted

Requests to participate must be submitted in English exclusively to the contracting authority in a sealed envelope.

- Either by post or by courier service, in which case the evidence shall be constituted by the postmark or the date of the deposit slip, to:

Contact person: Florencie MAKOSSO

The Organisation of the African, Caribbean and Pacific States (OACPS)

Rue de l'Aqueduc, 118

B-1050 Brussels

Email/ florencie.makosso@acp.int

Tééphoné : 0032 02743 06 53

OR hand delivered by the participant in person or by an agent directly to the premises of the contracting authority in return for a signed and dated receipt, in which case the evidence shall be constituted by this acknowledgement of receipt, to:

Contact person: Florencie MAKOSSO

The Organisation of the African, Caribbean and Pacific States (OACPS)

Rue de l'Aqueduc, 118

B-1050 Brussels

Email/ florencie.makosso@acp.int

Tééphoné : 0032 02743 06 53

The contract title and publication reference (see contract notice) must be clearly marked on the envelope containing the request to participate and must always be mentioned in all subsequent correspondence with the contracting authority.

Requests to participate submitted by any other means will not be considered.

19. Deadline for submission of requests to participate

The candidate's attention is drawn to the fact that there are two different systems for sending Requests to participate: one is by post or private mail service, the other is by hand delivery.

In the first case, the request to participate must be sent before the date and time-limit for submission, as evidenced by the postmark or deposit slip², but in the second case it is the acknowledgment of receipt given at the time of the delivery of the request to participate that will serve as proof.

The deadline for submitting requests to participate is Friday 7 April 2023 at 17:30 hours.

Any request to participate sent to the contracting authority after this deadline will not be considered. The contracting authority may, for reasons of administrative efficiency, reject any request for participation submitted on time but received, for any reason beyond the contracting authority's control, after the effective date of approval of the short-list report, if accepting requests to participate that were submitted on time but arrived late would considerably delay the evaluation procedure or jeopardise decisions already taken and notified.

20. Clarifications on the contract notice

Any request for clarifications must be made in writing to the Contracting Authority at the email address³ *mentioning the publication reference of this contract notice at the latest 21 days before the deadline for submission of requests to tender.* This concerns request for clarifications about the contract notice and also request for clarifications about the content of the document called "Additional information to the contract notice."

Clarifications will be published on the website of the Contracting Authority at <http://www.acp.int> at the latest 8 days before the deadline for the submission of requests to participate. The website will be updated regularly and it is the candidates responsibility to check for updates and modifications during the submission period.

21. Outcome of the evaluation

By submitting a request to participate candidates accept to receive notification of the outcome of the procedure by electronic means. Such notification shall be deemed to have been received on the date upon which the contracting authority sends it to the electronic address referred to in the request to participate form.

22. Alteration or withdrawal of requests to participate

Candidates may alter or withdraw their requests to participate by written notification prior to the deadline for submission of requests to participate. No requests to participate may be altered after this deadline.

Any such notification of alteration or withdrawal shall be prepared and submitted in accordance with precedent item. The outer envelope (and the relevant inner envelope if used) must be marked 'Alteration' or 'Withdrawal' as appropriate.

² It is recommended to use registered mail in case the postmark would not be readable.

³ <https://ec.europa.eu/info/funding-tenders/opportunities/portal/screen/home>