



REQUEST FOR TENDERS

File: FN 1/11
Date: 18 September 2020
To: Interested Suppliers
From: Petra Chan Tung, Director Finance and Administration

Subject: Request for tenders: EU Complementary Pillar Assessments

1. Background

- 1.1. The Secretariat of the Pacific Regional Environment Programme (SPREP) is an intergovernmental organisation charged with promoting cooperation among Pacific islands countries and territories to protect and improve their environment and ensure sustainable development.
- 1.2. SPREP approaches the environmental challenges faced by the Pacific guided by four simple Values. These values guide all aspects of our work:
 - We value the Environment
 - We value our People
 - We value high quality and targeted Service Delivery
 - We value Integrity
- 1.3 For more information, see: www.sprep.org.

2. Specifications: statement of requirement

- 2.1. SPREP would like to call for tenders from qualified and experienced audit firms to carry out specific tasks as outlined in the Terms of Reference (Annex I)
- 2.2. The assessment will cover 3 pillars being:
 - i. exclusion from access to funding;
 - ii. publication of information on recipients; and
 - iii. protection of personal data.

These new pillars were introduced with the revised Pillar Assessment methodology adopted in April 2019, following requirements of the Financial Regulation 2018.
- 2.3. The Auditor is engaged to assess the systems put into place and the controls, rules and procedures applied by SPREP for each Pillar against the criteria set by the European Commission for each pillar.
- 2.4. The objective of this pillar assessment is to: (i) enable the auditor to report on whether the entity fulfils the requirements set out in points (a) to (f) of Article 154(4) of the Financial Regulation applicable to the General Budget of the European Commission and in Article 29(1) of the Financial Regulation applicable to the European Development Fund for each relevant pillar; and (ii) express a conclusion as to whether the entity:



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- applies appropriate rules and procedures for excluding third parties from access to funding through procurement, grants and/or financial instruments;
 - makes public information on the recipients of funds in an appropriate and timely manner;
 - ensures protection of personal data equivalent to that referred to in Article 5 of the FR.
- 2.5. If the current border and travel restrictions due to COVID 19 continues at the time of assessment it is expected the work will be completed remotely. Virtual 'Teams' and /or Zoom meetings will need to be arranged by the auditor and soft copies of documents provided by the Secretariat shall be accepted by the contractor for review.

3. Conditions: information for applicants

- 3.1. To be considered for this tender, interested suppliers must meet the following conditions:
- i. Must meet the conditions as in Annex 1 Terms of Reference section 4 – Requirements for the Auditor.
 - ii. By agreeing to these ToR the auditor confirms that s/he meets at least one of the following conditions: *Proposals failing to meet at least one of the following will be technically disqualified and no further evaluation will be conducted.*
 - The auditor and/or the firm is a member of a national accounting or auditing body or institution, which in turn is member of the International Federation of Accountants (IFAC).
 - The auditor and/or the firm is a member of a national accounting or auditing body or institution. Although this organisation is not member of the IFAC, the auditor gives a commitment to undertake this engagement in accordance with the IFAC standards and ethics set out in these ToR.
 - The auditor and/or the firm is registered as a statutory auditor in the public register of a public oversight body in an EU Member State in accordance with the principles of public oversight set out in Directive 2006/43/EC of the European Parliament and of the Council. This applies to auditors and audit firms based in an EU Member State¹.
 - The auditor and/or the firm is registered as a statutory auditor in the public register of a public oversight body in a third country and this register is subject to principles of public oversight as set out in the legislation of the country concerned (this applies to auditors and audit firms based in a third country).

Where permitted by the underlying legal base (e.g. Erasmus), the auditor may be the Independent Audit Body as designated in accordance with Article 155(1) of the Financial Regulation.
 - iii. Provide clear evidence of qualifications, experience and team composition as in Section 4.2 of Annex 1 Terms of Reference.
 - iv. Provide 3 referees related to this work.

¹ Directive 2006/43 of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts (amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253 EEC), as amended by Directive 2014/56/EU of the European Parliament and of the Council of 16 April 2014.



- v. Complete the tender application form provided (*please note you are required to complete in full all areas requested in the Form, particularly the Statements to demonstrate you meet the selection criteria – DO NOT refer us to your CV or your Technical Proposal. Failure to do this will mean your application will **not** be considered*).

4. Submission guidelines

- 4.1. Tender documentation should demonstrate that the interested supplier satisfies the conditions stated above and is capable of meeting the specifications and timeframes as outlined in the Terms of Reference. Documentation must also include supporting examples to address the evaluation criteria.
- 4.2. Tender documentation should outline the interested supplier's complete proposal: methods, products and services, personnel (and their skill sets/curricula vitae), timeframes and costs.
- 4.3. All prices in the proposals must be in USD currency.
- 4.4. Tenderers/Bidders must insist on an acknowledgement of receipt of tenders/proposals/bids.

5. Tender Clarification

- 5.1. Any clarification questions from applicants must be submitted by email to Maraea Pogi on maraeap@sprep.org before 25 September 2020. A summary of all questions received with an associated response will be posted on the SPREP website www.sprep.org/tender by 28 September 2020.

6. Evaluation criteria

- 6.1. SPREP will select a preferred supplier on the basis of SPREP's evaluation of the extent to which the documentation demonstrates that the tenderer offers the best value for money, and that the tenderer satisfies the following criteria.
- i. Must be an **independent external** auditor who is a registered member of a national accounting or auditing body or institution which in turn is a member of the International Federation of Accountants (IFAC) and who is certified to perform audits. (15%)
 - ii. The auditor must employ sufficient staff with: (i) appropriate professional qualifications and suitable experience with IFAC standards, in particular the ISAE 3000 for Assurance Engagements other than Audits or Reviews of Historical Financial Information. The team of auditors required for this pillar assessment shall be composed of a category 1 auditor who has the ultimate responsibility for the assessment, and an engagement team composed of an appropriate mix of category 2-4 auditors. It is the responsibility of the auditor to propose and use an engagement team composed of an appropriate mix of auditors for this engagement. (Staff profiles and CVs must clearly outline staff qualifications and experience. – Refer 4.2 of TOR Qualifications, experience and team composition) (20%);
 - iii. Experience in performing institutional or compliance assessments and/or performing systems audits or equivalent engagements of inter-governmental agencies or international / regional organisations. It is desirable that the leader of the fieldwork team i.e. either the manager (category 2) or the senior auditor (category 3) has experience with systems audits of EU funded external aid actions and / or other EU funded actions, and/or institutional or compliance assessments of organisations in the development aid sector and/or economic sector. (35%)



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- iv. Provides a competitive fee for the tender. It is essential to note that the “value for money” assessment will consider economical, efficiency and effectiveness, which does not necessarily favor the cheapest tender (30%)

7. Deadline

- 7.1. **The due date for submission of the tender is: 02 October 2020, midnight (Apia, Samoa local time).**
- 7.2. Late submissions will be returned unopened to the sender.
- 7.3. Please send all tenders clearly marked ‘**TENDER: EU Complementary Pillar Assessment**’ to one of the following methods:

Mail: SPREP
Attention: Procurement Officer
PO Box 240
Apia, SAMOA
Email: tenders@sprep.org (MOST PREFERRED OPTION)

Fax: 685 20231
Person: Submit by hand in the tenders box at SPREP reception,
Vailima, Samoa.

SPREP reserves the right to reject any or all tenders and the lowest or any tender will not necessarily be accepted.

**For any complaints regarding the Secretariat’s tenders please refer to the
Complaints section on the SPREP website**

<http://www.sprep.org/accountability/complaints>