CALL FOR TENDERS

SELECTION OF AN EXTERNAL AUDITOR

The deadline for the receipt of tenders is 28 February 2020, 23:59 CET

Caritas Europa (CE) is the network of 49 organisations in 46 European countries. It is one of the seven regions of Caritas Internationalis. Our vision is of a civilization of love and justice where every human person can flourish and live in peace and dignity as part of one human family. Caritas Europa has a heartfelt commitment to analyse and fight poverty and social exclusion; and to promote true integral human development, social justice and sustainable social systems in Europe and throughout the world. Caritas Europa advocates for, and with, people in need in order to transform society into a more just and inclusive civilisation. Caritas Europa recognises the need for mutual learning and innovation in all we do. Caritas Europa is active in the fields of advocacy, humanitarian aid and institutional development.

Caritas Europa is issuing this Call for Tenders with a view to selecting an External Auditor who shall perform the duties described in the Terms of Reference.

Should any problems of interpretation arise in the course of drawing up the Tender documents, interested companies may submit a written request for further information to the address indicated below, no later than ten (10) calendar days before the deadline for the receipt of Tenders. The answers given to such questions will be published on the same web page as the present call for tenders.

There is no commitment on the part of Caritas Europa to accept any Tender or part thereof that is received in response to the Call for Tenders. Caritas Europa reserves the right to accept Tenders with non-substantial defects and to reject Tenders received after the deadline for receipt of Tenders, without indemnity or justification.

Caritas Europa reserves the right to modify or cancel all or part of the Call for Tenders, should the need arise, without having to justify its actions and without such action conferring any right to compensation on applicants. Caritas Europa reserves the right to extend the deadline for receipt of the Tenders. In that case, all the applicants and applications will be subject to this new deadline. Tenders are not paid. No reimbursement of expenses related to the preparation of any Tender will be made by Caritas Europa.

The Call for Tenders and any further information communicated to the applicant or which come to his knowledge in the course of the Call for Tenders and the performance of the work, are confidential and are strictly dedicated to the purpose of the Call for Tenders.

Basic facts and figures of Caritas Europa in 2019:
- Total budget: ca. 2.3 million €
- Grant European Commission: ca. 800.000 €
- Employees: 20
- Official languages: English, French, German
- More information at: www.caritas.eu
TERMS OF REFERENCE (ToR)
STATUTORY EXTERNAL AUDIT
OF CARITAS EUROPA FOR THE BUDGET YEARS 2021, 2022 AND 2023

1. Introduction
According to articles 10 §2 b and 30§1 of the Statutes of Caritas Europa, the Regional Conference nominates, upon proposal of the Executive Board, a statutory auditor (hereafter called “external auditor”), as mentioned in article 53, paragraph 7 of the Law of 2 May 2002. This document gives further direction to the objectives, the scope and mandate of the work of the external auditor.

The external auditor is appointed by the Regional Conference. The external auditor reports to the Executive Board and to the Regional Conference.

2. Applicants
Applicants, if physical persons, must be registered in the Belgian Institut des Réviseurs d’Entreprises / Institut van de Bedrijfsrevisoren. If companies apply, they must ensure that the external audit is performed by a registered auditor, as mentioned above.

3. Mission and scope of the external audit
The mission of the external auditor is to provide an independent and objective opinion about the true and fair view and compliance with legal regulations of the financial statements of Caritas Europa, according to Belgian Law and international audit standards, in accordance with the legal requirements and auditing standards applicable in Belgium, as issued by the “Institut des Réviseurs d’Entreprises / Institut van de Bedrijfsrevisoren”.

In the context of the Framework Partnership Agreement of Caritas Europa with the European Commission under the Community Programme for Employment and Social Solidarity, the external auditor has also to certify that the costs declared by Caritas Europa in the financial statements on which the payment request to the European Commission is based are real, accurately recorded and eligible in accordance with the grant agreement, and on the basis of agreed upon procedures compliant with international standards. The authorising officer in the European Commission may request to approve the audit methodology.

4. Timing and frequency of the external audit
External audits are performed on an annual basis for the budget years 2021, 2022 and 2023. The external audit is performed before the Annual Accounts are signed; the annual accounts are based on the audited figures. The report of the external auditor is presented to the Regional Conference; the external auditor is invited to participate in the Regional Conference when the audited accounts are presented. The report of the external auditor will also be attached to any payment request to the European Commission.

5. Mandate of the external auditor
The external auditor should have unlimited access to all the (administrative) files, records, assets of the organization and personnel.

The external auditor should have the possibility to directly contact the members of the Executive Board, the Treasurer or the Regional Conference, if the external auditor think this is necessary.
The external auditor is free to choose necessary audit controls and techniques to achieve their objectives as long it can be reasonably be justified in relation to the mission and scope of the external audit, as described in article 3 and 4.

6. Methodology of the external audit
The audit shall include a risk assessment of material misstatement of the financial statements. In making those risk assessments the external auditor shall consider internal control relevant to Caritas Europa’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of Caritas Europa’s internal control.

7. Audit report
The external audit must result in a final auditor's report. The report contains the following elements:
1. An introduction reflecting on the work done and the precise scope and approach of the internal audit as it is performed
2. An audit opinion on the financial statements.
3. An audit opinion on the expenditure made under the F.P.A. with the European Commission under the Community Programme for Employment and Social Solidarity.
4. Recommendations
5. Additional comments, referring a.o. to the compliance of Caritas Europa with the Law of June 27, 1921 on the not for profit associations, international not-for-profit associations and foundations.

The findings of the external audit will be discussed by the external auditor with the Secretary General or his delegate and the treasurer or his delegate before issuing the final auditor’s report. This report will be presented to the Executive Board and to the Regional Conference. The Regional Conference should approve the report of the external auditor.

8. Maximum Budget and information on EU funding
The maximum budget foreseen for the external audit is annually 9,000 €, VAT excl.. This amount includes already all possible expenses necessary for the complete execution of an eventual contract (insurance, transport, guarantees).

The external audit will be co-financed by the European Union Programme for Employment and Social Innovation. This programme is implemented by the European Commission. It was established to financially support the implementation of the objectives of the European Union in the employment, social protection, combating social exclusion and improving working conditions areas, and thereby contribute to the achievement of the Europe 2020 Strategy goals in these fields. For more information see: http://ec.europa.eu/social

9. Tenders
The tenders shall be entirely drafted in English, or French. If presented in French, an English translation of the proposal shall be presented as well. The tender shall include at least: description of the applicant company (a.o.: size and qualifications, the firm’s proven and demonstrated experience in auditing a.i.s.b.l. in Belgium), the identity of the proposed auditor, agreement with the present ToR, methodology, references (experience in auditing other a.i.s.b.l.), work plan in days/hours, proposed annual fee excl. VAT (within the limits given in point 8. of this call for tenders) and any other information that the applicant considers relevant.
10. Selection Process

The Caritas Europa Executive Board will ponder the quality of the different elements of the received tenders, including the proposed annual fee, and decide on the most suitable candidate. On proposal of the Executive Board, the Regional Conference of Caritas Europa in its meeting of May 2020, will nominate the external auditor. All applicants will be informed, whenever possible, of the decision taken on their Tenders.