

## Request for Proposal (RFP)

### Enhancing Youth Employment Project - EYE

#### Audit Services

Helvetas Kosovo invites interested parties to provide services as described below.

#### 1. Contract description

The Enhancing Youth Employment Project (EYE) phase 3 is a Swiss Cooperation Office Kosovo SCO-K project implemented by Helvetas and MDA. The project supports to increase the employment opportunities of young women and men going out from schools and universities by facilitating their transition from school to work. The project applies the market systems development MDS approach and will be working with public and private sectors in education, media and matching labour supply and demand.

When entering into partnerships for specific projects, EYE contributes financially up to 50% of the investments. According to the Helvetas Financial and Administration Manual, all the expenses related to these projects need to be audited.

EYE intends to outsource the auditing of the supported initiatives in order to see if used funds were spent in a proper manner as it was planned with the contract and budget lines. This Terms of Reference describes the requested services.

The required services details are annexed in this document (Annex 1).

#### 2. Timetable

	DATE	TIME - CET
Tender announcement	From 29/03/2021 to 31/03/2021	-
Deadline for written enquiries to <a href="mailto:procurement.kosovo@helvetas.org">procurement.kosovo@helvetas.org</a>	7/04/2021	16:00
Last date for Helvetas Kosovo to issue clarifications (clarifications can be found in the same link where the tender dossier was posted in Helvetas website)	11/04/2021	16:00
Deadline for submitting offers to <a href="mailto:procurement.kosovo@helvetas.org">procurement.kosovo@helvetas.org</a> account <sup>1</sup>	15/04/2021	16:00

#### 3. Nature of the contract

Framework Contract

#### 4. Negotiations

Helvetas Kosovo reserves the right to enter into negotiations with all or part of eligible bidders in

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<sup>1</sup> Any application received after this deadline will not be considered.

order to amend and/or complete their original offers.

Negotiations may concern the technical, financial, legal and other aspects of the contract.

## 5. Eligibility

Participation is open to all legal entities, excluding public authorities, registered in the Republic of Kosovo.

In case of services, consultants included in an offer cannot be part of other bidders' offer, in which case they will be excluded from the procedure without further evaluation.

## 6. Costs for preparing offers

No costs incurred by the bidder in preparing and submitting the offers are reimbursable. Such costs fall under the responsibility of the bidder, including the costs incurred during negotiating and interviewing process.

## 7. Sub-contracting

Sub-contracting services to another legal person is not allowed.

## 8. Provisional commencement date of the contract

01.05.2021.

## 9. Initial period of execution and possible extension of the contract

Services or works are to be provided between 01.05.2021 and 01.05.2022.

## 10. Evaluation of offers<sup>2</sup>

Each offer will be evaluated in accordance with the criteria and the weighting as detailed below. The criteria for evaluation of goods/services or works will be examined in accordance with the requirements indicated in attachments.

*The entire evaluation procedure is confidential. The Purchasing Panel (PP) decisions are collective and its deliberations are held in virtual session. The members of the PP are bound to secrecy. The evaluation reports and written records are for official use only and may be communicated neither to the bidders nor to any party other than Helvetas Kosovo.*

### 10.1 Eligibility criteria

Requirements	Documentary evidence
1. Application form	Electronically signed application form
2. The bidder is registered in Kosovo	The full Registration certificate <i>with business unique ID</i>

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<sup>2</sup> Eligibility, technical and financial criteria can be adapted as per nature of procurement.

3. VAT number	VAT certificate (for businesses only)
4. The total turnover of the company/organisation over the past 3 years (2018, 2019 and 2020) must be equal to or exceed € 100,000.00	Financial statements or confirmation of turnover issued by the bank
5. The bidder has no open case of a dispute, an execution procedure, reorganisation, bankruptcy or insolvency procedure	A valid proof issued by a competent judicial or administrative authority (not older than 6 month)
6. All taxes paid	A valid tax administration certificate or a valid agreement signed with the Tax Administration of Kosovo to repay the outstanding debts
7. Valid license to conduct audit services issued from the Kosovo authorities	Copy of license

The bidders that pass the eligibility criteria will be processed for further evaluation.

### 11.2 Evaluation criteria of eligible offers

#### Criteria for evaluation of the Technical offer

Requirements	Documentary evidence
1. <i>The bidder has experience in performance or compliance auditing</i>	Copy of at least two references in the name of the bidder from the client
2. <i>CV of the proposed audit manager</i> <ul style="list-style-type: none"> <li>- <i>Certified Auditor</i></li> <li>- <i>Experience with no less than 3 (three) previous work examples as audit manager in assignments similar to this project,</i></li> </ul>	Certificate CV

The bidders that pass the Technical evaluation (**min 50% of technical evaluation scoring**) will be processed for further evaluation.

#### Criteria for evaluation of the financial offer:

Requirements	Documentary evidence
Daily fee (one day equals to 8 hours)	Signed financial offer in EUR (PART 2 in this document)

The weighting of the criteria for evaluation of technical and financial offers are as follows:

Criteria	Max points
<b>Technical offer*</b>	<b>50</b>
1. The bidder has experience in performance or compliance auditing	20
2. CV of the proposed audit manager	30
<b>Financial offer</b>	<b>50</b>
<b>Total maximum score</b>	<b>100</b>

After evaluation of offers, Helvetas Kosovo reserves the right to enter into negotiations with all or part of eligible bidders in order to amend and/or complete their original offers.

Contract will be awarded to the economically most advantageous offer. The economically most advantageous offer is established by weighing technical quality against price on a 50/50 basis. Helvetas Kosovo reserves the right to contract only part of required services or cancel this tender procedure should it not be satisfied with the quality of offers.

## 11. Submission of offers

Offers must be submitted via email in electronic ZIP format only in three separate files using the standard forms provided by the Helvetas Kosovo (PART 1 and PART 2).

### 1. Eligibility documents

- Application form (Bidders have to supply electronically signed Application form – Annexed in PART 1)
- Full registration certificate with business unique ID
- VAT number
- Financial statements
- A valid proof issued by a competent judicial or administrative authority (not older than 6 month)
- A valid tax administration certificate or a valid agreement signed with the Tax Administration of Kosovo to repay the outstanding debts
- Valid license to conduct audit services issued from the Kosovo authorities

The name of the file should have the bidder's name, Reference No: NT 01-2021 EYE and the text 'eligibility documents' (for example **My Company NT-0001-CST eligibility documents.zip**),

### 2. Technical offer

- The bidder has experience in performance or compliance auditing
- CV of the proposed audit manager

The name of the file should have the bidder's name, Reference No: NT 01-2021 EYE and the text 'Technical documents' (for example **My Company NT-0001-CST technical offer documents.zip**). and

### 3. Financial offer

The Financial offer must be presented in Euros. The fees proposed in this offer should be all inclusive; the supplier/contractor will cover all costs to perform their tasks (e.g. office accommodation, transport, internet access and equipment, administrative and secretarial support, interpretation etc.). Helvetas Kosovo is exempt from VAT, thus the fees offered should be without VAT. The contractor is responsible for all other taxes and duties in compliance with the legislation of the Republic of Kosovo.

The name of the file should have the bidder's name, Reference No: NT 01-2021 EYE and the text 'Financial documents' (for example **My Company NT-0001-CST financial offer documents.zip**).

Zip files should be password protected, different password for each ZIP file. Offers received without password will not be considered for evaluation. The bidders will be informed in advance once the evaluation date is confirmed so they can stay reachable on that date in order to provide the passwords. During the evaluation process the entitled purchasing panel member will call the bidder and ask for the passwords at the spot<sup>3</sup>.

The subject of email should contain only the PRF reference number (**NT-01-2021 EYE**).

The body of the email should contain bidder's official name, address and telephone number.

Offers must be submitted in English language exclusively to the following email address: [procurement.kosovo@helvetas.org](mailto:procurement.kosovo@helvetas.org). Offers submitted after the deadline mentioned under point 2 Timetable of this RFP will not be considered. The counted official receipt time is the time showing on the email received from the bidder to [procurement.kosovo@helvetas.org](mailto:procurement.kosovo@helvetas.org).

## **12 Alteration or withdrawal of applications**

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

Helvetas Kosovo retains ownership of all offers, which have not been withdrawn. Consequently, bidders do not have the right to have their offers returned to them.

## **13 Validity of offers**

Bidders are bound by their tenders for 90 days after the deadline for submitting offers. In exceptional cases, before the period of validity expires, the Helvetas Kosovo may ask bidders to extend the period of validity for a specific number of days, which may not exceed 40.

## **14 Signature of the contract(s)**

Within 10 days of receipt of the purchase order/ contract already signed by the Helvetas Kosovo, the selected bidder shall sign and date the contract. Failure of the selected bidder to comply with this requirement may constitute grounds for annulling the decision to award the contract. In this event, the Helvetas Kosovo may award the tender to another bidder or cancel the tender procedure.

## **15 Terms of payments**

Helvetas Kosovo is not a payer of value added tax (VAT). Prices in the application must be submitted, taking into account all expenses.

The payment will be made via bank account transfer to the winner of the tender in EUR within a maximum of 30 working days from the date of acceptance of goods or execution of services or works. Cases of non-performance of obligation and their legal consequences will be separately indicated in the contract.

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<sup>3</sup> If the bidder is not reachable on the phone during the evaluation process, the offers will not be considered for evaluation

## **16 Terms of cooperation**

In the case of a contracting, the parties will have to perform according to the established time and in accordance with Helvetas Kosovo – Supplier purchase order or Helvetas Kosovo – Service provider contract. Helvetas Kosovo has the right to increase or decrease the number of ordered items. Helvetas Kosovo has the right to choose a supplier/ implementer on the given offer according to its own discretion. Helvetas Kosovo has the right to re-formulate the Request for Quotation (RFQ), Invitation to Bid (ITB) or Request for Proposal (RFP) to its own discretion, if any additional items are needed. In case of failure or non-compliance with contractual obligations, Helvetas Kosovo has a unilateral right to terminate the contract without incurring any legal obligation.

The Applicant has to be familiar with all instructions, forms and requirements mentioned in the RFQ, ITB or RFP documents. The responsibility for the submission of the offer in accordance to these requirements lies entirely with the Applicant.

Helvetas Kosovo signs a purchase order/contract with the winning bidder. The contract will come into force upon signature by both parties.

## **17 Ethics clauses/Corruptive practices**

Bidders making false declarations may be subject to financial penalties representing 10% of the total value of the purchase order/contract being awarded. This rate may be increased to 20% in the event of a repeated offence.

Any attempt by a company/organisation to obtain confidential information, enter into unlawful agreements with competitors or influence the PP or the Helvetas Kosovo during the process of examining, clarifying, evaluating and comparing offers will lead to the rejection of its offer and may result in penalties as described above.

Companies/organisations must not be affected by any conflict of interest with other bidders or parties involved in the project. Helvetas Kosovo reserves the right to suspend or cancel the RFP procedure and/or purchase order/contract if corrupt practices of any kind are discovered at any stage of the award process or during the execution of a contract.

Companies/organisations will be rejected or purchase order/contracts terminated if it emerges that the award or execution of a contract has given rise to unusual commercial expenses. Such unusual commercial expenses are commissions not mentioned in the main contract or not stemming from a properly concluded contract referring to the main contract, commissions not paid in return for any actual and legitimate service, commissions remitted to a tax haven, commissions paid to a payee who is not clearly identified or commissions paid to a company/organisation which has every appearance of being a front company/organisation.

Contractors found to have paid unusual commercial expenses related to this project are liable, depending on the seriousness of the facts observed, to have their contracts terminated and/or be penalised.

The Helvetas Kosovo reserves the right to suspend or cancel the procedure, where the award procedure proves to have been subject to substantial errors, irregularities or fraud. If substantial errors, irregularities or fraud are discovered after the award of the purchase order/ contract, Helvetas Kosovo may refrain from concluding the purchase order/contract and/or terminate the purchase order/ contract.

**18 Operational language**

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

**19 Additional information**

The conclusion of the tender and the award of any purchase order/contract are subject to the availability of funds.

Helvetas Kosovo reserves the right to annul this tender procedure at any time, without any liability on its side.

**PART 1 – APPLICATION PACKAGE**
**APPLICATION FORM**
**1 SUBMITTED by (i.e. the identity of the bidder)**

	Name(s) of entity(ies) making this application	Nationality
Leader		
Member 2 <sup>4</sup>		
Member 3 ...		

**2 CONTACT PERSON (for this application)**

Name	
Organisation	
Address	
Telephone	
e-mail	

**3 STATEMENT<sup>5</sup>**

I, the undersigned, the authorised signatory of the above bidder (for consortiums, **every consortium member should sign a separate statement as part of this application**), hereby declare that we have examined the tender dossier for the contract referred to above. We hereby accept its provisions in their entirety, without reservation or restriction.

We agree to become one of the parties of the framework contract and to submit an offer whenever requested by the Helvetas Kosovo in accordance with the terms of the tender dossier and the conditions laid down, without reservation or restriction.

We are making this application for this tender in our own right. We confirm that we are not tendering for the same contract in any other form. We understand that our consultants may be excluded if we propose consultants who have been involved in offers of other bidders.

We are fully aware that, for consortiums, the composition of the consortium cannot be changed in the course of the tender procedure, unless Helvetas Kosovo has given its prior approval in writing. We are also aware that the consortium members have joint and several liabilities towards Helvetas Kosovo

<sup>4</sup> Add/delete additional rows as appropriate

<sup>5</sup> Statement should be signed by each member of consortium, if a consortium.



concerning participation in the above tender procedure and any contract awarded to us as a result of it.

We will inform Helvetas Kosovo immediately if there is any change in the above circumstances at any stage during the implementation of the contract. We also fully recognise and accept that any inaccurate or incomplete information deliberately provided in this application may result in our exclusion from this and other contracts funded and/or managed by Helvetas Kosovo and that penalties may be applied as specified in the tender dossier.

We note that the Helvetas Kosovo is not bound to proceed with this tender and that it reserves the right to award only part of the contract and that it will incur no liability towards us should it do so.

Signed on behalf of the bidder

<b>Name</b>	
<b>Signature</b>	
<b>Date</b>	

**PART 2 - FINANCIAL OFFER**
**Financial offer**

Helvetas Kosovo is exempt from VAT, thus the cost should be without VAT. The contractor is responsible for all other taxes and duties in compliance with the Law of the Republic of Kosovo.

Services Items – specifications	Price unit / Euro
<i>Daily fee for the services mentioned in the ToR (Annex 1)</i>	
Total cost (sum of units)	

Signed on behalf of the bidder

<b>Name</b>	
<b>Signature</b>	
<b>Date</b>	

## Annex 1 –

**TERMS OF REFERENCE****Enhancing Youth Employment Project – EYE**

Financial Audit of funded projects of EYE

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**Requested type of services: Audit services for EYE project****Working period: May 2021 – May 2022 with possibilities of extension**

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**PROGRAMME DESCRIPTION**

The Enhancing Youth Employment EYE Project phase 3 is a Swiss Cooperation Office Kosovo SCO-K project implemented by Helvetas and MDA. The project supports to increase the employment opportunities of young women and men going out from schools and universities by facilitating their transition from school to work. The project applies the market systems development MDS approach and will be working with public and private sectors in education, media and matching labour supply and demand.

When entering into partnerships for specific projects, EYE contributes financially up to 50% of the investments. According to the Helvetas Financial and Administration Manual, all the expenses related to these projects need to be audited.

EYE intends to outsource the auditing of the supported initiatives in order to see if used funds were spent in a proper manner as it was planned with the contract and budget lines. This Terms of Reference describes the requested services.

**Objective**

The objective of this assignment is to carry out the audit for expenses of the projects supported through activity budget with Partnership Agreements.

This is not a full audit of the beneficiaries. It is audit of the expenses related to the project funded based on specific budget lines stipulated in the agreement between EYE and beneficiary.

The financial audit of projects (“financial audit”) is to be carried out by an independent auditor (“the auditor”), having the required professional competence and experience (e.g. Certification by National Audit Oversight Authority), and in accordance with International Standards on Auditing (ISA).

**Tasks and activities**

The company is required to audit a total financial sum of projects amounting to approximately EUR 400,000.00 for 2021-2022 that will be financed through the EYE project. EYE will implement on average 20 contracts that needs to be audited.

The audit shall verify financial transactions as described in the contract between EYE and beneficiaries based on the budget lines defined. Auditing for each project requires at least two on-the spot visits to project partners throughout Kosovo after finalization of the implemented projects. The auditor it is

expected to communicate with beneficiary directly and communicate the finding and recommendations to EYE Project responsible person.

The audit shall be conducted in line with international auditing standards. These standards shall require compliance with ethical requirements as well as planning and carrying out audits to achieve reasonable assurance that the assessment is free from material misstatements.

The audit process is expected to be conducted before the end of each contract with beneficiaries, specifically before the last instalment is paid by EYE to beneficiary. In some specific cases & upon the request of the Project, the audit should be conducted between instalments of a particular contract.

The financial report of the auditor for each audited project and all other documents resulting from the financial audit engagement must be in English.

### **Expected results**

The following deliverables are expected:

- Verification that all expenses have been occurred in conformity with the agreed budget lines and implementation period as agreed in the contract.
- Verification that goods purchased with allocated funds are utilized within the defined objectives and are still available in conformity with the procedures defined in the project contract.
- A report with brief description on assessment of the general impact to direct or indirect beneficiaries and the details for each audited project with final findings and recommendations from verification above. The form for detailed findings & recommendations should be used as annex.

### **Requirements**

The following are the requirements for the service provider:

- The service provider has a valid license to conduct audit services issued from the Kosovo authorities.
- The service provider has at least 2 (two) years in performance or compliance auditing.
- The service provider proposes 1 (one) audit manager (CV) who is a certified auditor and
- Experience with no less than 3 (three) previous work examples as audit manager in assignments similar to this project,

The service provider shall provide documentary evidence proving fulfilment of the above requirements.

### **Monitoring and reporting**

The service provider shall communicate and report to the EYE responsible personnel in charge for the agreement between EYE and beneficiary that needs auditing, and Country Support Team (Finance department) when needed.

The duties and responsibilities described above are defined in generic terms only. This might be extended and adjusted based on the needs and demands deriving from the field.

The auditing firm will be engaged through a framework contract so the offer submitted should be with price per day.