

**Call for Tender**  
**n° 1/2022**

**External Auditing Service**



## 1. General Information

EPOS, the European Plate Observing System, is a long-term plan to facilitate the integrated use of data, data products, and facilities from distributed research infrastructures for solid Earth science in Europe.

EPOS will bring together Earth scientists, national research infrastructures, ICT (Information & Communication Technology) experts, decision-makers, and the public to develop new concepts and tools for accurate, durable, and sustainable answers to societal questions concerning geo-hazards and those geodynamic phenomena (including geo-resources) relevant to the environment and human welfare.

EPOS's mission is to integrate the diverse and advanced European Research Infrastructures for solid Earth science and build on new e-science opportunities to monitor and understand the dynamic and complex solid-Earth System.

EPOS's vision is that integrating the existing national and trans-national research infrastructures will increase access and use of the multidisciplinary data recorded by the solid Earth monitoring networks, acquired in laboratory experiments and produced by computational simulations. The establishment of EPOS will foster worldwide interoperability in the Earth sciences and services to a broad community of users.

EPOS will identify existing gaps and promote implementation plans with environmental, marine and space science to help solve the grand challenges facing the Earth and its inhabitants.

On October the 30<sup>th</sup>, 2018, the European Commission granted the legal status of the European Research Infrastructure Consortium (ERIC) to EPOS. The ERIC legal framework provides EPOS with legal personality and capacity recognised in all EU Member States and the flexibility to adapt to the specific requirements of each infrastructure.

Based in Italy, EPOS ERIC is currently joined by thirteen countries: Belgium, Denmark, France, Greece, Iceland, Italy, the Netherlands, Norway, Poland, Portugal, Slovenia, Romania, the United Kingdom, and Switzerland, participating as observers.

By linking up hundreds of individual research infrastructures located in the European countries, EPOS ERIC will provide open access to a large pool of integrated data, data products and facilities for researchers.

The EPOS ERIC legal seat is hosted in Rome, at the Istituto Nazionale di Geofisica e Vulcanologia (INGV) headquarter. The ICS Central Hub (ICS-C) is hosted in the United Kingdom (BGS) and France (BRGM) with technical, and operational support from Denmark (GEUS).



## **2. Information of tendering**

### **2.1. Purpose**

EPOS ERIC plans to finalise a contract with a highly specialised external service provider to provide auditing services.

According to art. 16 of its Statute, EPOS ERIC shall be subject to the requirements of the country's law where it has its statutory seat regarding preparation, filing, auditing and publication of accounts. An auditor's assessment of the correctness of the organisation's accounts will be an invaluable source of support for ERIC members and supervisory bodies, helping them fulfil their monitoring function.

The present tender aims to select a qualified company or natural person specialised in auditing consulting services to perform an economic and financial audit for the EPOS ERIC accounts and Financial Statements for the financial years from 2022 to 2024. This Call for Tender includes a description of the required services and instructions to be followed to participate in the tendering process.

EPOS ERIC procurement policy follows the principles of transparency, non-discrimination and competition. According to article 24 of the EPOS ERIC Statutes, EPOS ERIC shall treat procurement candidates and tenderers equally and without discrimination.

### **2.2. The subject of the contract**

The awarded contractor will be required to perform auditing services to the accounts of the EPOS ERIC financial years from 2022 to 2024 (three years), stating that the assignment will continue until the approval by the General Assembly of the Financial Statements as of 31/12/2024.

The purpose of the audit will be to examine the EPOS ERIC accounts and the annual Financial Statements, including the balance sheet of the assets and liabilities and profit and loss account and accompanying disclosures and notes, to gain assurance on the effective functioning of the management and control systems, and to give an evaluation of the appropriateness of accounting policies used and of the reasonableness of accounting estimates, made by the management; the Auditors is requested to provide its professional opinion on these Financial Statements, whether they are prepared, in all material respects, by the applicable financial reporting framework, that is a general-purpose one. The examination will be aimed to check and make certain that the ERIC accounts and annual Statements are correct and complete. The audit activity will investigate the accounting records, the internal control policies and accounts to ensure they align with the accounting standards. The result of this examination will be a "Certification of Financial Statements" expressed by the independent Auditor, representing the Auditor's opinion on the fairness and appropriateness of the annual Statements of accounts and related disclosures.

Regarding the Financial Statements, EPOS ERIC adopts an accrual-based accounting system by IPSAS, integrated to be consistent with the legal structure, activities and scopes of EPOS ERIC.

Additionally, The Auditors will be charged with certifying the effectiveness of the costs of Consortium Personnel assigned to research activities and incurred by EPOS ERIC during each fiscal year.

The Certification will be issued under art 11, paragraph 1, lett a), nr. 5 of Italian Dlgs n. 446 dated 15/12/1997, it will be an attachment of the year mod. IRAP tax returns and it will be kept for any control by the Italian tax authority.



### **2.3. Duration and maximum volume of the Contract**

The contract duration will be three financial years: 2022, 2023 and 2024. The contract might be renewed, a previously written decision, for one time under specific conditions to be agreed by the Parties, in line with those provided in this tender.

The maximum amount of this contract is estimated at EUR 45,000.00 (forty-five-thousand/00) over the three years, divided as follow:

1. The year 2022 = Euro 15,000
2. The year 2023 = Euro 15,000
3. The year 2024 = Euro 15,000 (This includes the first portion of 2025 until the 2024 Financial Statements approval).

It will comprise the remuneration and all expenses to be paid to the Auditor in return for services rendered by the contract. No price revisions to the agreement shall be allowed, except for considerable increases in audit activities required to the Auditor to be agreed between the Parties.

EPOS ERIC benefits VAT exemption based on Articles 143 and 151 of Council Directive 2006/112/EC. Price is quoted in Euro and will be all-inclusive. Costs incurred in preparing and submitting tenders are borne by the tenderers and cannot be reimbursed.

The price offered will include all remuneration and fees as well as all costs and working hours for meetings, work travel, expenses, general and any indirect costs and administrative overheads. The price should be quoted free of all duties, taxes and other charges (social security and welfare contribution included) and any additional costs incurred by the Auditor in performing its activities.

### **2.4. Contractual conditions**

The tenderer should bear in mind the provisions of the draft contract, which specify the rights and obligations of the contractor, particularly those on payments, the performance of the agreement, confidentiality, and checks and audits.

It is asked that the Auditor Certificate should be delivered to the EPOS ERIC Executive Director no later than March the 30th of each year.

### **2.5. Standards**

The Auditor undertakes to comply with generally and internationally accepted standards for auditing - International Standard Auditing (ISA) and in particular with ISA Italia.

### **2.6. Compliance with applicable law**

The tender, if awarded at the time of submitting the offer and beyond over the assignment years, must comply with applicable environmental, social and labour law obligations established by Union law, Italian legislation, collective agreements or the international environmental, social security and labour conventions. The exact compliance must be verified about fiscal matters.



### **2.7. Subcontracting**

The Auditor shall not subcontract any portion of the activities or contract.

## **3. Tender evaluation**

Tenderers must prove their legal, regulatory, economic, financial, technical and professional capacity to carry out the work subject to this procedure.

The evaluation is based solely on the information provided in the submitted tender. It involves the following:

- Verification of non-exclusion of tenderers based on the exclusion criteria;
- Selection of tenderers based on selection criteria;
- Proof of compliance with the minimum requirements set out in these tender specifications;
- Evaluation of tenders based on the award criteria.

EPOS ERIC may reject abnormally low tenders, particularly if it is established that the tenderer does not comply with applicable obligations in environmental, social security and labour law, and fiscal matters. The tenders will be assessed in the order indicated above. Only tenders meeting the requirements of one step will pass on to the next step.

### **3.1 Verification of non-exclusion**

All tenderers shall provide a Declaration on Honour (see Annex 1), duly signed and dated by the natural person themselves or, in the case of the company, by an authorised representative, stating that they are not in one of the situations of exclusion listed in Annex 1.

The successful tenderer shall provide the documents mentioned as supporting evidence in the Declaration of Honour before the signature of the contract and within a deadline given by EPOS ERIC.

### **3.2 Legal and regulatory capacity**

Tenderers must prove that they are allowed to pursue the professional activity necessary to carry out the work subject to this call for tenders and must provide the following information in its tender:

#### **a) For legal persons:**

A certificate of legal effectiveness (chartered in its Country and preferably in Italy as well) issued by a Trade Register and a certificate of a VAT position, a legible copy of the notice of appointment of the persons authorised to represent the tenderer in dealings with third parties and legal proceedings, or a copy of the publication of such work if the legislation applicable to the legal person requires such publication. Any delegation of this authorisation to another representative not indicated in the official appointment must be evidenced.

#### **b) For natural persons:**

A certificate of a VAT position is proof of registration on a professional or trade register (a professional order valid for Italy or any other official document showing the registration number valid for other legislation).



### 3.3 Economic and financial capacity criteria and evidence

The following economic and financial evidence should be provided:

- a) For legal persons:**
- I. Statement of turnover in respect of the services to which the contract relates for the previous two financial years of at least EUR 50,000.00 (fifty-thousand) per year;
  - II. Copy of the financial statements (profit & loss account and balance sheet and notes) for the last two years;
  - III. Evidence of professional risk indemnity insurance.
- b) For natural persons:**
- I. Statement of turnover in respect of the services to which the contract relates for the previous two financial years of at least EUR 30,000.00 (thirty-thousand) per year;
  - II. Evidence of professional risk indemnity insurance.

Suppose for some exceptional reason that EPOS ERIC considers justified, a tenderer is unable to provide one or other of the above documents. In that case, they or it may prove their or its economic and financial capacity by any other document that EPOS ERIC might consider appropriate. In any case, EPOS ERIC must at least be notified of the prime reason and proper justification in the tender. EPOS ERIC reserves the right to request any other document enabling it to verify the tenderer's economic and financial capacity.

### 3.4 Technical and professional capacity criteria and evidence

#### a. Criteria relating to tenderers

Tenderers must comply with the following criteria:

- A complete description of the tenderer's references in the EU Research and Innovation Programme domain, particularly in the Research Infrastructures. This should include examples of work covering at least three years' work directly related to these services and products, indicating how the tenderer has carried out similar types of work in the past for public or private sector recipients.
- Evidence of affiliation to a body such as the IFAC (International Federation of Accountants), the IIA (Institute of Internal Auditors), or equivalent. In the absence of such an affiliation, the tenderers should demonstrate how they will undertake to comply with international audit standards. The Italian tenderers must be registered to the Italian *Registro de Revisori Legali* in charge of the Italian Ministry of Economy and Finance (MEF).
- The tenderer must ensure that its standards about all security matters including, but not limited to, physical security, data security, and virus protection, are in accordance at all times with the highest possible standards, best practices, and any relevant legislation or code of practice with which they are bound to comply.
- The tenderer must prove their capacity to draft reports in the English language.



**b. Criteria relating to the team delivering the services:**

The team providing the services should include, as a minimum, the following two profiles:

**Staff. N°1: Audit Senior**

Be an auditor who should have:

- at least ten years of professional experience carrying out audit and control activities;
- should have excellent knowledge of Italian Laws and UE Directive and Regulation regarding the research and innovation field;
- should have an excellent knowledge of written and spoken English and Italian languages,
- status of Certified Auditor and Chartered Accountant;
- the statutory capacity to commit the Company in writing (only in the case of companies).

**Staff. N°2: Audit specialist**

- at least five years of professional experience carrying out audit and control activities;
- should have excellent knowledge of Italian Laws and UE Directive and Regulation regarding the research and innovation field;
- should have an excellent knowledge of written and spoken English and Italian languages,
- status of Certified Auditor and Chartered Accountant.

The following **technical and professional evidence** should be provided to fulfil the above criteria:

- Technical and professional capacity by delivering **Curriculum Vitae of the two team members** involved in providing services in *Europass Format*. CVs should include information on work experience, qualifications, and language ability.
- **A list of services** proving experience in auditing public administrations' expenditures, especially research and innovation. The services directly relevant to the tender must have been provided within the last three years. The list should include at least five audits with at least one audit of each of the following types:
  - financial audit regarding Financial Statements drawn for general purposes;
  - EU Research and Innovation Programme project audit.The list should also include the amount, date and public or private recipients of the services.
- The tenderer should **prove the linguistic capacity** of the team.

**4. Award Evaluation**

The tender will be awarded according to the *best-value-for-money* criteria and procedure.

EPOS ERIC may, at its discretion, extend the closing date and time of the tender. The selection procedure will be based on equal treatment, fairness, and transparency principles. An evaluation team will be established, composed of the Executive Director and two people appointed by her.

EPOS ERIC Executive Director Dr Carmela Freda, is responsible for this procedure.



All applicants will receive acknowledgment of receipt of their tender and will be informed of the outcomes of the selection process of their offer by e-mail only within two weeks following the evaluation procedure conclusion. Tenderers should provide a valid e-mail address and contact details in the tender and regularly check this e-mail address.

EPOS ERIC is not obliged to provide reasons for its decision to shortlist, accept or reject any tender. EPOS ERIC reserves the right to conclude or not the tender process and select the successful tenderer.

EPOS ERIC will not be contractually bound to a bidder for this tender until EPOS ERIC, and the successful winner, has entered into a written contract.

The following offers will be excluded from the tendering procedure:

- those received after the deadline;
- those missing information about the professional economic operator or lacking the requested requirements;
- those submitted by experienced economic operators whose position is inconsistent with the law or the procedure;
- those offered by professional economic operators who are subject to one of the exclusion criteria at point 6;
- According to Italian law, those submitted by professional economic operators who are subject to one of the causes of exclusion.

If the documents delivered by the tenderer are inconsistent with the statements made in presenting its offer, and the award must be invalidated, the tenderer will be subject to the payment of a penalty of 5.000 euros as compensation for damages suffered by EPOS.





#### 4.1 Award criteria

##### 4.1.1 Quality criteria

The quality of the tender will be evaluated with a maximum of 80 points (80/100). Tenders must score a minimum of 60% of the quality criteria score. Tenders that do not reach the minimum quality thresholds will be rejected and will not be ranked.

Award criteria				
	Criteria	Sub-criterion	Information to be provided	Points
<b>Quality criteria 80/100</b>	1. Quality and relevance of the proposed methodology and work organisation for performing the audit tasks	1.1 Demonstrated technical and professional capacity proposed by the Tenderer.	Tender must include in the proposal the Curricula of the two staff members which will be involved in the contract.	<b>(max 20 points)</b>
		1.2 – Management, and coordination of the contract	Tenderers should show how they will distribute and coordinate the work, and how they will arrange the communication/coordination between members of the audit team, between the contractor and the EPOS ERIC Executive Coordination Office.	<b>(max 10 points)</b>
		1.3 – Methodology, planning and tools for the audit tasks	A description should be provided of the methodologies and tools that will be used to undertake the different audit tasks defined for the call.	<b>(max 10 points)</b>
	2. Measures to achieve high quality services	2.1 – System of quality control to guarantee quality of services and adherence to deadlines	Presentation of methods and systems intended to control the quality of the services, and to ensure that they are provided within agreed deadlines and budgets.	<b>(max 10 points)</b>
		2.2 – Measures to ensure sufficient training and guidance of auditors	The tenderers must explain how they intend to organize their audit activities in order to grant proper guidance to the work team, in coherence with training policies and/or obligations.	<b>(max 10 points)</b>
	3. Balance of profiles and breakdown of tasks	The tenderers must explain how the tasks are going to be distributed, the roles, profiles, responsibilities and lines of reporting within their own hierarchy.		<b>(max 10 points)</b>
	4. Confidentiality	The contractor's arrangements to guarantee the confidentiality of audit elements when required (documents, checklists, contracts, records of meetings, audit reports).		<b>(max 10 points)</b>



#### 4.1.2 Price criteria

<b>Price criteria</b> <b>20/100</b>	The price proposal	(max 10 points)
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After evaluation of the quality of the tender, the tenders are ranked using the formula below to determine the tender offering *best-value-for-money*.

<p><b>Score for tender X =</b>          (cheapest price / price of tender X * 20)          +          (total quality score (out of 100) /100 * 80)</p>
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EPOS ERIC benefits of VAT exemption ex-art. 72 DPR 633/72 letter f). The price must be quoted in Euro and will not be subject to revision.

Costs incurred in preparing and submitting tenders are borne by the tenderers and cannot be reimbursed.

The tenderer will submit the tender and carry out all necessary activity related to the tender process, including supporting any due diligence requirements entirely at its own cost. EPOS ERIC will not be liable for any bid costs, expenditure, work or effort incurred by a tenderer in proceeding with or participating in this procurement, including if the procurement process is terminated without an award.

In delivering the services, the tenderer shall ensure the highest quality standards on which EPOS ERIC will be the sole judge.

## 5. Participation in the tendering procedure

Tenders should be dispatched no later than 05/09/2022 by using the following means of submission:

Means of submission	Time limit	Evidence of dispatch	Address for delivery
Post	17:00 CET	Postmark	<b>EPOS ERIC</b> <b>c/o INGV - Via di Vigna Murata n°605</b> <b>00143 Rome - ITALY</b>
Courier	17:00 CET	Deposit slip of courier service	

Tenders must be submitted using the double envelope system – i.e. one outer envelope and two inner envelopes – to guarantee data confidentiality and integrity. The outer envelope should indicate the number of the procurement procedure (n. 1/2022) and be marked as follows: **“Call for Tender – External Auditing Services”**. If self-adhesive envelopes are used, they must be sealed with adhesive tape, and the sender must sign across this tape.



The two inner envelopes shall be indicated as:

*ENVELOPE A) Administrative and Technical Offer*

*ENVELOPE B) Economic Offer.*

Envelope A. "Administrative and Technical Offer" shall contain:

- The Declaration on Honour was duly signed (Annex 1)
- The completed Submission Form is duly signed (Annex 2);
- Documents about legal and regulatory capacity;
- Documents about economic and financial power;
- Documents about technical and professional ability;
- A duly signed document in a frame freely adopted by the tenderer describing the offered services and the proposed methodology, including the table of contents (see table 4.1.1)

The envelope B. "Economic Offer" shall contain:

- The offered price quoted in Euro is provided on the tenderer's headed notepaper.

The tender must be:

- Signed and dated by the tenderer or the duly authorised representative (i.e. the Declaration on Honour, the Submission Form, the technical offer and the economic offer);
- Perfectly legible, so there can be no doubt about words and figures.

## **6. Accuracy of proposal**

The tender must be clear, concise and complete. Tenderers are advised to check the accuracy of their submission before return, paying particular attention to clerical errors and omissions. Tenderers will not be permitted to amend proposals after the proposed return date except as part of any proposal clarification process initiated by EPOS ERIC. EPOS ERIC reserves the right to mark a tenderer down or exclude them from the procurement if their tenders contain any ambiguities, caveats or lack of clarity. Tenderers should submit only such information necessary to respond effectively to this call. Tenders will be evaluated based on information submitted by their tenders only before the deadline for submission of tenders.

## **7. Tender procedure schedule**

The tender is open from the 18/07/2022 to 05/09/2022. Tender submission and schedule of the work are as follows:



## 8. Confidentiality and conflict of interest

The tenderers undertake that they will not at any time, either before, during or after the termination of the service contract, use, disclose, or communicate to any third parties confidential information relating to EPOS ERIC. This restriction shall continue to apply after the contract's termination without a limit in time. To ensure the independence of the terms of the agreement, the winning tenderer will sign a declaration certifying that it has no conflict of interest about the tasks to be undertaken and that it will inform EPOS ERIC should this status change.

## 9. Terms and condition

This invitation to tender is in no way binding on EPOS ERIC. Its contractual obligation commences only upon the signature of the contract with the successful tenderer awarded.

EPOS ERIC may cancel the award procedure up to the point of the signature without the candidates or tenderers being entitled to claim any compensation. This decision must be substantiated, and the candidates or tenderers notified. Similarly, EPOS ERIC reserves the right to reject any proposals, advertise for new bids, abandon the need for services, or amend this Call for Tender at any time before executing the written contract. EPOS ERIC reserves the right to waive any formalities in the call for the tender process.

EPOS ERIC shall not be liable for any compensation concerning tenderers whose tenders have not been accepted or ranked. Nor shall it be liable if it decides not to award the contract.

The Tenderer accepts all the terms and conditions in this Call for Tender by submitting a tender. The Tenderer agrees that:

- EPOS ERIC may copy the proposal to facilitate the evaluation of the proposal and agrees that such copying will not violate the rights of any third party.
- It will not bring any claim or cause of action against EPOS ERIC based on any misunderstanding concerning the information provided or EPOS ERIC's failure, neglect or otherwise, to give the bidder pertinent information as this Call for Tender.

The agreement for services provided will be completed by signing a contract between the parties. It will include the terms and conditions for the services offered, the terms of delivery, invoicing and banking payment modalities, and the termination of the contract.

## 10. Privacy Statement

Once EPOS ERIC has received and opened the tender, it becomes its property and shall be treated confidentially. If processing the reply to the invitation to tender involves the recording and processing of personal data (such as names, addresses and CVs), such data will be processed under Article 13 of the REGULATION (EU) 2016/679 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 27 April 2016 on the protection of natural persons about the processing of personal data and the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) [1].



EPOS will treat your data with respect. The tenderer can contact EPOS anytime to cancel the consent to store and use its data by emailing [epos-eric@pec.it](mailto:epos-eric@pec.it). For more information about EPOS privacy practices, please read our EPOS Privacy Statement on the EPOS website ([www.epos-ip.org/content/privacy-policy-summary](http://www.epos-ip.org/content/privacy-policy-summary)).

Unless indicated otherwise, the replies to the questions and any personal data requested are required to evaluate the tender by the specifications of the invitation to tender. They will be processed solely by EPOS ERIC.

## 11. Contact Person

Information and any question regarding the tender should be submitted to:

EPOS ERIC Administration Unit, Chief

Diana Piras ([administration@epos-eric.eu](mailto:administration@epos-eric.eu))

Questions shall be submitted in English only to clarify the procurement documents and procedure. EPOS ERIC may respond to questions or provide information from tenderers but is under no obligation to provide such responses or information to all the other tenderers.

## 12. Contracting organisation

EPOS ERIC

Via di Vigna Murata n. 605

00143 ROME (ITALY)

FISCAL CODE 96409510581

VAT NUMBER IT15152381008

[www.epos-eu.org](http://www.epos-eu.org)

ANNEXES:

- Declaration of Honour (Annex 1)
- Tender Submission Form (Annex 2)
- Draft of Contract

