

Call for Tender n° 4/2025

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 30th, 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) headquarters. 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 on tendering

2.1. Purpose

EPOS ERIC needs to finalise a contract with a highly specialised external service provider to audit its Financial Statements.

According to art. Article 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 services to perform an economic and financial audit for the EPOS ERIC accounts and Financial Statements for the financial years from



2025 to 2027. 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 Rules](#) follow 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 for the accounts of the EPOS ERIC financial years from 2025 to 2027 (three financial years), stating that the assignment will continue until the approval by the General Assembly of the Financial Statements as of 31/12/2027.

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 are requested to provide their 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 at checking and ensuring 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 D.lgs n. 446 dated 15/12/1997. It will be an attachment to the annual IRAP tax returns and will be retained for any audits by the Italian tax authorities.

2.3. Duration and maximum volume of the Contract

The contract duration will be three financial years: 2025, 2026 and 2027. The contract might be renewed, as previously decided, 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 follows:

1. The year 2025 = Euro 15,000
2. The year 2026 = Euro 15,000
3. The year 2027 = Euro 15,000 (including part of 2028 until the 2027 approval).



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

Across Italy, EPOS ERIC benefits from VAT exemption under Article 72, paragraph 1, letter f) of DPR 633/72, as it is performed on behalf of EPOS ERIC, an international organisation. The tenderers bear costs incurred in preparing and submitting tenders 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 concerning payments, the performance of the agreement, confidentiality, and checks and audits. It is requested that the Auditor Certificate be delivered to the EPOS ERIC Executive Director no later than 15 April each year.

2.5. Standards

The Auditor undertakes to comply with generally accepted and internationally recognised standards for auditing — International Standards on 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 extending throughout the assignment years, must comply with applicable environmental, social, and labour law obligations established by Union law, Italian legislation, collective agreements, or international environmental, social security, and labour conventions. Precise compliance must be verified regarding fiscal matters.

2.7. Subcontracting

Subcontracting is prohibited.

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, 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 Annexe 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 Annexe 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 their tender:

a) For legal persons:

A certificate of legal effectiveness (chartered in its country and preferably also in Italy), issued by a Trade Register, along with a certificate of a VAT registration, a clear 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 notice if the legislation applicable to the legal entity requires it. Any delegation of this authorisation to another representative not specified in the official appointment must be substantiated.

b) For natural persons:

A VAT certificate confirms registration on a professional or trade register (such as a professional order valid in Italy or any other official document showing the registration number recognised under different 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 100,000.00 (hundred thousand) per year.
- II. Copy of the financial statements (profit & loss account, 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 50,000.00 (fifty 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 demonstrate their or its economic and financial capacity through any other document that EPOS ERIC deems appropriate. In any event, EPOS ERIC must be notified of the main reason and proper justification in the tender. EPOS ERIC reserves the right to request any additional document that allows 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 comprehensive description of the tenderer's references within the EU Research and Innovation Programme sector, especially in Research Infrastructures. This should include examples of work spanning



at least three years directly related to these services and products, demonstrating how the tenderer has executed similar work previously for both public and private sector clients.

- Evidence of membership in a body such as the IFAC (International Federation of Accountants), the IIA (Institute of Internal Auditors), or an equivalent organisation. If such membership is absent, tenderers should show how they plan to comply with international audit standards. Italian tenderers must be registered with the Italian Registro dei Revisori Legali, overseen by the Italian Ministry of Economy and Finance (MEF).
- The tenderer must ensure their standards concerning all security issues, including but not limited to physical security, data security, and virus protection, are consistently aligned with the highest available standards, best practices, and any applicable legislation or codes of conduct to which they are bound.
- The tenderer must demonstrate their ability to prepare reports in English.

b. Criteria relating to the team delivering the services:

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

Staff. N°1: Senior Profile

Be an auditor who should have:

- At least ten years of professional experience conducting audit and control activities.
- Excellent knowledge of Italian laws and EU directives and regulations relating to research and innovation.
- Excellent knowledge of written and spoken English and Italian.
- Status as a Certified Auditor and Chartered Accountant.
- Statutory capacity to commit the company in writing (only in the case of companies).

Staff. N°2: Specialist

- At least five years of professional experience in conducting audit and control activities.
- Excellent knowledge of Italian Laws, EU Directives, and Regulations related to research and innovation.
- Fluent in both written and spoken English and Italian.
- Certified Auditor and Chartered Accountant status.

The following technical and professional evidence must be submitted to meet the above criteria:

- Demonstrate technical and professional capacity by submitting the Curriculum Vitae of the two team members involved in providing services, formatted in Europass. The CVs should include details on work experience, qualifications, and language proficiency.
- A list of services demonstrating experience in auditing public administrations' expenditures, particularly in research and innovation. The services directly relevant to the tender must have been provided within the past three years. The list should include at least five audits, with a minimum of one audit for 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 process will be founded on principles of equal treatment, fairness, and transparency.



An evaluation team will be formed to assess the proposals. All applicants will receive confirmation of receipt of their tender and will be notified of the outcome of the selection process via e-mail only, within two weeks after the evaluation process concludes. Tenderers should provide a valid e-mail address and contact details in their submission and regularly monitor 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 legally bound to a bidder for this tender until EPOS ERIC and the successful winner have entered a written contract. The following offers will be excluded from the tendering procedure:

- those received after the deadline;
- that 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.

Suppose the documents provided by the tenderer are inconsistent with the statements made in submitting its offer, and the award needs to be annulled. In that case, the tenderer will be liable to pay 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 assessed out of a maximum of 80 points (80/100). Tenders must achieve at least 60% of the total quality criteria points. Tenders that fall below the minimum quality threshold will be rejected and will not be ranked.

Award criteria				
	Criteria	Sub-criterion	Information to be provided	Points
Quality criteria 80/100	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.	(max 20 points)
		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.	(max 10 points)
		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.	(max 10 points)
	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.	(max 10 points)
		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.	(max 10 points)
	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.		(max 10 points)
	4. Confidentiality	The contractor's arrangements to guarantee the confidentiality of audit elements when required (documents, checklists, contracts, records of meetings, audit reports).		(max 10 points)

4.1.2 Price criteria

Price criteria 20/100	The price proposal	(max 20 points)
----------------------------------	--------------------	------------------------



After evaluation of the quality of the tender, the tenders are ranked using the formula below to determine the tender offering the best *value-for-money*.

Score for tender X = (total quality score (out of 100) / 100 * 80) + (cheapest price / price of tender X * 20)
--

EPOS ERIC benefits from VAT exemption according to ex-art. 72 DPR 633/72 letter f). The price must be quoted in euros and will not be subject to revision. The tenderers bear costs incurred in preparing and submitting tenders and cannot be reimbursed. The tenderer will submit the tender and undertake all necessary activities related to the tender process, including supporting any due diligence requirements, entirely at their own expense. 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, even 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 30/09/2025 by using the following means of submission:

Means of submission	Time limit	Evidence of dispatch	Address for delivery
Post	20:00 CET	Postmark	EPOS ERIC c/o INGV - Via di Vigna Murata n°605 - 00143 Rome - ITALY
Courier	20:00 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. 5/2025) 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 (Annexe 1)
- The Submission Form (Annexe 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 Euros 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.

Accuracy of Proposal

The tender must be clear, concise, and complete. Tenderers are advised to verify the accuracy of their submission before returning it, paying particular attention to clerical errors and omissions. Tenderers will not be allowed 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 as is necessary to respond effectively to this call. Tenders will be evaluated based solely on the information submitted before the deadline for submission.

6. Confidentiality and conflict of interest

The tenderers agree that they will not, at any time—before, during, or after the termination of the service contract—use, disclose, or communicate to any third parties any confidential information relating to EPOS ERIC. This restriction shall remain in effect indefinitely after the contract's termination. To maintain the independence of the agreement's terms, the successful tenderer will sign a declaration confirming that it has no conflict of interest concerning the tasks to be undertaken and that it will inform EPOS ERIC if this status changes.

7. Terms and conditions

This invitation to tender is not binding on EPOS ERIC. Its contractual obligation begins only once the contract with the successful tenderer has been signed. EPOS ERIC may cancel the award process at any stage up to the signing without candidates or tenderers being entitled to any compensation. Such a decision must be justified, and candidates or tenderers must be informed. Likewise, EPOS ERIC reserves the right to reject any proposals, request new bids, cancel the requirement for services, or modify this Call for Tender at any time before signing the written contract. EPOS ERIC also reserves the right to waive any formalities in 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.

8. Privacy Statement

Once EPOS ERIC has received and opened the tender, it becomes its property and shall be treated as confidential. If processing the response to the invitation to tender involves recording and handling personal data (such as names, addresses, and CVs), such data will be processed in accordance with 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 concerning 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 at any time to revoke consent for the storage and use of their data by emailing epos-eric@pec.it. For more information about EPOS's privacy practices, please read our EPOS Privacy Statement on the EPOS website (www.epos-ip.org/content/privacy-policy-summary). Unless indicated otherwise, the responses to the questions and any personal data requested are necessary to evaluate the tender according to the specifications of the invitation to tender. They will be processed solely by EPOS ERIC.

9. Contact Person

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

Diana Piras (diana.piras@epos-eric.eu) EPOS ERIC Administration Unit, Chief.

Questions must be submitted in English only to clarify the procurement documents and procedures. EPOS ERIC may respond to questions or provide information from tenderers, but is not obliged to provide such responses or information to all other tenderers.

10. Contracting organisation

EPOS ERIC
Via di Vigna Murata n. 605
00143 ROME (ITALY)
FISCAL CODE 96409510581
VAT NUMBER IT15152381008
www.epos-eu.org

ANNEXES:

- Declaration of Honour (Annexe 1)
- Tender Submission Form (Annexe 2)

