



Ref 772

11 0 AOUT 2020



Consultation 03/2020/MED4EBM/INSTM pour la sélection d'un auditeur externe pour la vérification des dépenses du projet "Mediterranean Forum For Applied Ecosystem Based Management" MED4EBM A_B.4.4_0229_ MED4EBM/INSTM

Vu que:

Le contrat de subvention No. 56/1563 signé le 04 octobre 2019 entre l'Union Européenne représentée par le Management Authority (MA) du programme ENI CBC MED d'une part et d'autre part le bénéficiaire le Programme des Nations Unies pour le Développement (PNUD)- Bureau de la Jordanie, boîte postale 941631-Rue Ishaq Aledwan-immeuble no. 16 Amman -11194 Jordanie en qualité de demandeur et représenté par Sara Ferrer Olivella, en collaboration avec :

1. Le conseil en planification et développements.r.l. (**PROGES**), Rue Appennini 46, 00198 – Rome, Italie, représenté par Marco Francesco Falcetta, partenaire 1 ;
2. Ente gestore Riserve Lago di Tarsia e della Focedel Fiume Crati – Associazione Amici della Terra (**AdT**) Onlus, RueIppolito Nievo 62, 00153 Rome, Italie, représenté par Monica Tommasi, partenaire2 ;
3. La Société Royale de Conservation Marine de Jordanie (**JREDS**), boîte postale 2353, Al Farabi St. Fifth Area 77110, Aqaba Jordanie, représenté par Ehab Eid, partenaire 3 ;
4. L'Institut National des Sciences et Technologies de la Mer (**INSTM**), 28 Rue 2 Mars 1934- 2035 Salammbô, représenté par Hechmi Missaoui, partenaire 4 ;
5. La réserve Naturelle des côtes de Tyre (**TCNR**), Boulevard Président Nabih Berri- Tyre Lebanon, représenté par Hasan Dbouk, partenaire 5.



Ont soumis une proposition de projet intitulé **"MEDiterranean Forum For Applied Ecosystem Based Management" « MED4EBM »** dans le cadre du premier appel à proposition du programme ENI CBC Med 2014-2020 et ont officiellement signé le Partnership Agreement en août 2018.

Que le **PNUD**, en qualité de demandeur du projet a signé un contrat avec l'Autorité de Gestion (MA) pour la gestion du projet **MED4EBM A_B.4.4_0229** dont le budget total est de 3.310.237,60 € et que le cofinancement du programme ENI 2014-2020 est de 2,979,213.84€ qui correspond à 90% du budget total du projet.

Que le **PNUD** et ses partenaires doivent assurer une contribution financière équivalente à 10% du budget total du projet.

Que le budget alloué à l'INSTM s'élève à un maximum de 376,747.00 € dont 339,072.30 € sont financé par l'Union Européenne, ce qui correspond à 90% du budget alloué à l'INSTM, et 37,674.70 € correspondant au co-financement assuré par l'INSTM, ce qui représente 10% de ce budget.

Etant donné que :

L'INSTM est impliqué dans tous les Work Packages (WP) du projet MED4EBM (WP1, WP2, WP3, WP4, WP5 et WP6) et doit organiser, diriger et mettre en œuvre toutes les activités pour le développement effectif de l'ensemble des mesures de la gestion basée sur les protocoles de la gestion intégrée des zones côtières (ICZM), et ceci par toutes les institutions locales et les parties prenantes concernées dans les îles de Kneiss.

Attendu

L'INSTM (Partenaire 4 du projet) cherche à engager un auditeur pour la vérification des dépenses du projet "Mediterranean Forum For Applied Ecosystem Based Management" MED4EBM A_B.4.4_0229 financé dans le cadre du programme ENI-CBC MED 2014-2020.

ANNONCE

Art. 1 – Objet de la consultation

L'INSTM (Partenaire 4 du projet) cherche à engager un auditeur externe pour la vérification des dépenses du projet **"Mediterranean Forum For Applied Ecosystem Based Management" MED4EBM A_B.4.4_0229** financé dans le cadre du programme ENI-CBC MED 2014-2020.





Art. 2 – Objet du service et procédures de réalisation

L'auditeur est responsable de la mise en œuvre des procédures relatives à l'annexe 1 : Conditions particulières contrat de subvention- Vérification des dépenses.

L'auditeur recevra une copie en langue anglaise du contrat de subvention, du formulaire et du budget du projet afin d'acquérir une connaissance approfondie des termes de conditions du contrat et de ses annexes ainsi que les informations relatives à son mandat.

L'objet du service est l'élaboration de rapports financiers intermédiaires et finaux relatifs au contrat de subvention pour la période de 36 mois (sauf prolongation accordée par le Management Authority) dans le cadre du projet MED4EBM A_B.4.4_0229.

L'auditeur devra élaborer 3 rapports de vérification des dépenses en langue anglaise (voir Annexe 1: Expenditure and revenue verification procedure, Annexe 2: Control Check-list, Annexe 3: Individual report, Document and List of contracts et Annexe 4: List of factual findings., and Template Audit Contract), lors de la mise en œuvre du projet : le premier rapport après un an du lancement du projet et avec le premier rapport intermédiaire, le deuxième après la deuxième année et avec le deuxième rapport intermédiaire, et le final après la troisième année et avec le rapport final du projet.

En outre l'INSTM peut s'adresser à l'auditeur en cas de besoin d'avis ou de renseignements relatifs aux dépenses du projet.

La vérification des dépenses se réfère à l'implémentation des procédures relatives à la réalisation financière comme indiqué dans le contrat de subvention.

La prestation devra se réaliser personnellement par le candidat sélectionné et en pleine autonomie.

Pour la réalisation des activités prévues, l'auditeur utilisera le personnel de sa structure et des équipements de sa propriété.

Art.3 – Honoraires et modalité de paiement

Les honoraires bruts du mandat, TVA non inclus, pour toute la durée de la collaboration ne dépassent en aucun cas les 6.000,00 € (Six mille euros) et seront conformes à la ligne budgétaire « WP1.SS.PP4.77166 – External Services (External expenditures verification) ».

La liquidation et le paiement du montant seront réalisés dans le délai maximum de 30 jours dès la réception de la facture de l'auditeur suite à la réalisation de vérification des dépenses présentée au demandeur principal. De toute manière, le paiement de la facture de l'audit est strictement lié à l'acceptation du rapport de l'auditeur et de ses annexes de la part du Management Authority.





Art.4 – Durée de la collaboration

La collaboration avec l'Auditeur démarre à partir de la date de signature du contrat de collaboration et pour toute la durée du projet, jusqu'au mois d'octobre 2022 date de la fin du projet sauf prolongation accordée par le Management Authority (MA).

Art. 5 – Conditions de participation

L'auditeur externe doit remplir au moins les conditions générales et professionnelles suivantes :

5.1 Conditions générales :

1. L'auditeur doit être un expert-comptable ou un bureau d'expertise comptable membre de l'ordre des experts comptables de Tunisie à la date limite de la réception des offres. Pour les bureaux d'expertise comptable, l'équipe intervenante doit comprendre au moins un membre ayant la qualité d'expert-comptable.
2. Le participant ne doit pas, à la date limite de la réception des offres, être en train d'accomplir des tâches spéciales liées au suivi, à l'organisation, à la comptabilité ou à l'assistance-conseil dans l'organisation concernée (INSTM).
3. Le participant ne doit pas être dans l'un des cas d'exclusion prévus par la législation en vigueur.

Ne peuvent participer à la procédure de sélection que les experts comptables et les bureaux d'expertise comptable dont les noms figurent sur la liste détenue au niveau du Contrôle Général des Services publics à la Présidence du Gouvernement désigné en tant que Point de Contact de Contrôle (PCC) et arrêtée suite à la session de formation organisée le 23 Octobre 2019 au profit des experts comptables en concertation avec l'ordre des experts comptables de la Tunisie.

5.2 Conditions professionnelles :

Le signataire des rapports d'audit doit être un expert-comptable et membre de l'Ordre des Experts Comptables de Tunisie. Il s'engage à réaliser la mission conformément aux normes et à la déontologie exposées dans les TDR (Termes de références) du contrat de subvention.

Les conditions susmentionnées doivent être remplies par les candidats à la date limite de présentation des candidatures indiquée dans la consultation.

L'absence de l'une des conditions générales ou professionnelles requises entraîne l'exclusion de la candidature de la procédure de sélection. Toute demande d'explication devra être adressée à la Coordinatrice du projet Madame Amel Bellaaj Zouari via son E-mail : amel.zouari@instm.mrt.tn et ce jusqu'au 5 jours avant la date limite de la présentation des candidatures.





Pour plus d'informations complémentaires sur le projet vous pouvez visiter le site web :

<http://www.enicbcmmed.eu/projects/MED4EBM>

Art.6 – Modalité de soumission

Les experts comptables ou les bureaux d'expertise comptable doivent envoyer leurs dossiers par courrier postal ou les remettre directement au Bureau d'ordre de l'Institut National des Sciences et Technologies de la Mer contre décharge, à l'adresse suivante :

28 Rue 2 Mars 1934, Carthage Salammbô 2025, Tunis - Tunisie Au plus tard le **31/08/2020 à 12h00 heure de la Tunisie.**

L'enveloppe doit mentionner la spécification suivante :

Consultation 03/2020/MED4EBM/INSTM pour la sélection d'un auditeur externe pour la vérification des dépenses du projet MED4EBM A_B.4.4_0229 » A ne pas ouvrir avant la séance d'évaluation.

Les offres parvenues après la date et l'horaire du **31/08/2020 à 12h00 heure de la Tunisie** ne seront pas prises en considération, le cachet du bureau d'ordre de l'INSTM faisant foi.

La soumission est présentée en une seule étape. Elle comprend l'offre technique et l'offre financière, ainsi que toutes les pièces et documents demandés.

Toute offre ne remplissant pas les conditions susmentionnées sera exclue.

Le participant soumet l'offre avec les documents nécessaires à la présentation de la candidature.

Toutes les pages des termes de référence et des annexes doivent être visées. La dernière page doit contenir la date, la signature du participant et son cachet.

Est rejetée toute offre :

- Parvenue après les délais (le cachet du bureau d'ordre faisant foi).
- Non fermée.
- Comportant les coordonnées du candidat sur l'enveloppe.
- Dont un document ou plusieurs documents demandés ne sont pas présentés ou qui ne sont pas présentés conformément aux exigences de l'article 7 de ces TDR.
- Ne répondant pas aux termes de référence ou dont le participant y a apporté des modifications.
- Dont l'expert-comptable signataire des rapports ne figure pas parmi l'équipe intervenante.





- Une copie du diplôme d'expertise comptable du participant (diplôme de l'intervenant catégorie (A) pour les bureaux ainsi qu'une copie des diplômes universitaires des membres de l'équipe) ¹
- Une attestation d'inscription à l'Ordre des Experts Comptables de la Tunisie (attestation d'inscription à l'ordre pour l'intervenant catégorie(A)) ²
- CV du participant présentant l'expérience en matière d'audit des projets (les CV de tous les membres de l'équipe pour les bureaux d'expertise comptable répondant à cet appel).	CV portant la signature du participant (pour les CV des autres membres de l'équipe, ils doivent comporter leurs signatures ainsi que celle du participant catégorie (A)).
- La liste de l'équipe intervenante (pour les bureaux d'expertise).	Liste portant la signature de l'intervenant catégorie (A), le cachet du cabinet et la date.
- La liste des organisations auprès desquelles, le participant a réalisé une mission d'audit de dépenses dans le cadre de projets de coopération.	La liste doit porter la signature du participant, son cachet et la date. NB : Les missions qui ne sont pas appuyées par des justificatifs (contrats, note d'honoraire,...) ne sont pas prises en compte dans la note attribuée par la commission.
- Les documents financiers.	Les obligations du participant.
- L'offre financière en toutes lettres et en chiffres.	Dûment signée, visée et portant le cachet du candidat (ou du bureau).

¹ La vérification de ce document sera assurée par la commission compétente

² Idem **N/B Les candidats sont invités à spécifier s'il s'agit d'une candidature d'un expert ou d'un bureau d'experts.**



Art. 8 Examen des candidatures

Les candidatures présentées dans les délais prévus dans la consultation de sélection de l'auditeur externe sont examinées par la Commission compétente auprès du PP4 du projet.

Seuls les candidats qui remplissent toutes les conditions seront admis à la sélection.

La commission compétente peut inviter, le cas échéant, par écrit (fax, e-mail, lettre...), les participants qui n'ont pas présenté tous les documents administratifs et techniques requis à compléter leurs offres dans les sept jours (ouvrables) suivant la date de la demande, par courrier ou en les déposant au bureau d'ordre de l'INSTM, 28 Rue 2 Mars 1934, Carthage Salammbô 2025, Tunis - Tunisie. L'offre est exclue en cas de non-respect du délai supplémentaire ou en cas de la non présentation des documents requis.

Art. 9 Méthodologie de dépouillement des offres

9.1 Offre technique

La Commission évalue les offres techniques des candidats et attribue une note technique (NT) suivant les critères suivants :

Les critères d'évaluation	Le barème d'évaluation	Nombre de points
Ancienneté d'inscription du participant à l'ordre des experts comptables (du participant signataire des rapports pour les bureaux d'expertise comptables participants).	<ul style="list-style-type: none"> • Moins de 03 ans : 30 points • Entre 03 et 07 ans : 35 points • Au-delà de 07ans : 40 points 	40
Nombre de missions en tant qu'auditeur de programmes ou de projets de coopération (internationale, régionale, multilatérale, bilatérale...)¹.	<ul style="list-style-type: none"> • 10 points pour chaque mission dans la limite de 60 points. 	60
Le Total		100

³Ne seront prise en compte par la commission que les missions dont l'auditeur apporte une pièce justificative de son accomplissement (contrat, convention, note d'honoraire...).





9.2 Offre financière

La commission classe les offres financières d'une façon croissante. Elle attribue la note financière (NF) maximale de 100 points à l'offre la moins disante. Les autres notes seront attribuées proportionnellement à la note maximale (en application de la règle de trois).

Exemple :

Supposons que 4 offres financières sont parvenues au bénéficiaire comme suit :

N° de l'Offre	Montant (Milles Dinars)
1	65
2	40
3	20
4	85

Le nombre de points octroyés à chaque offre sera comme suit :

Offres (Par ordre croissant)	Montant (Milles Dinars)	Nombre de points
3	20	100
2	40	50
1	65	30,77
4	85	23,53

Et ce en appliquant la formule suivante (pour cet exemple) : $100 * 20 / OF$





9.3 Note globale

La note globale (NG) est calculée selon la formule suivante :

$$NG = (NT + NF) / 2$$

La Commission compétente sera responsable de :

- Arrêter la liste de candidats qui ne sont pas admis, en précisant la raison de l'exclusion. Les participants non retenus ne pourront contester, pour quelques motifs que ce soit, le bien fondé du choix de la commission, ni être indemnisés de ce fait.
- Arrêter la liste des participants admis (classement avec les notes correspondantes).

La commission se réserve la possibilité de ne pas donner suite à l'appel à candidature si elle juge qu'elle n'a pas obtenu des offres acceptables.

Art. 10 – Mentions supplémentaires

La signature du contrat entre le bénéficiaire et l'auditeur nécessite la validation préalable du choix de l'auditeur par le Contrôle Général des services Publics en sa qualité de Point de Contact de Contrôle (PCC) des programmes de coopération transfrontalière.

Directeur Général de l'INSTM
Hechmi Missaoui

Coordinatrice du projet MED4EBM
Amel Bellaj Zouari

Le Directeur Général de l'Institut National
des Sciences et Technologies de la Mer
Signé: Hechmi MISSAOUI





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Expenditure and revenue verification procedure

ENI CBC MED PROGRAMME 2014-2020

09.12.2019

The Lead Beneficiary / partner accepts that the ability of the Auditor to perform the procedures required by this engagement effectively depends upon the Lead Beneficiary / partners' commitment (and as the case may be its affiliated entity/ies) to provide full and free access to its (their) staff and its (their) accounting and bookkeeping system and underlying accounts and records.

'The Auditor' (or public officer, if relevant) is responsible for performing the agreed-upon procedures as specified in this document. 'Auditor' refers to the audit firm contracted for performing this engagement and for submitting a report of factual findings to the Lead Beneficiary / partner.

'Auditor' can refer to the person or persons conducting the verification, usually a member of the audit team who is responsible for the engagement and for the report that is issued on behalf of the firm, and who has the appropriate authority from a professional, legal or regulatory body.

Engagement Type and Objective

The objective of the expenditure verification is for the Auditor to carry out the specific procedures listed in this annex through the control check-list and to submit to the Lead Beneficiary / partner a report of factual findings with regard to the specific verification procedures performed.

Verification means that the Auditor examines the factual information in the Financial Report of the Lead Beneficiary / partner and compares it with the terms and conditions of the Grant Contract. As this engagement is not an assurance engagement the Auditor does not provide an audit opinion and expresses no assurance. The Managing Authority assesses for itself the factual findings reported by the Auditor and draws its own conclusions from these factual findings.

Standards and Ethics

The Auditor shall undertake this engagement in accordance with:

- the International Standard on Related Services ('ISRS') 4400 Engagements to perform Agreed-upon Procedures regarding Financial Information as promulgated by the IFAC;
- the IFAC Code of Ethics for Professional Accountants, developed and issued by IFAC's International Ethics Standards Board for Accountants (IESBA), which establishes fundamental ethical principles for Auditors with regard to integrity, objectivity, independence, professional competence and due care, confidentiality, professional behaviour and technical standards. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the ENI CBC Implementing Rules requires that the Auditor is independent from the Beneficiary(ies) and complies with the independence requirements of the IFAC Code of Ethics for Professional Accountants.

Evidence and Documentation

The Auditor plans the work so that an effective expenditure and revenue verification can be performed. The evidence to be used for performing the procedures in the control check-list is all financial and non-financial information which makes it possible to examine the expenditure and revenue declared by the Lead Beneficiary / partner in the Financial Report.

The Auditor uses the evidence obtained from these procedures as the basis for the report of factual findings. The Auditor documents matters which are important in providing evidence to support the report of factual findings, and evidence that the work was carried out in accordance with ISRS 4400 and these procedures. The Managing Authority, the Control Contact Points of the country of the Lead Beneficiary /

- Moreover, for the purpose of the procedures listed in control check-list, records, accounting and supporting documents:
 - shall be easily accessible and filed so as to facilitate their examination;
 - shall be available in the original and / or electronic form².
 - records and accounting and supporting documents should be available in documentary form, whether paper, electronic or other medium (e.g. a written record of a meeting is more reliable than an oral presentation of the matters discussed). Electronic documents can be accepted only where:
 - the documentation was first received or created (e.g. an order form or confirmation) by the Lead Beneficiary / partner in electronic form; or
 - the Auditor is satisfied that the Lead Beneficiary / partner uses an electronic archiving system which meets established standards (e.g. a certified system which complies with national law).
 - should preferably be obtained from independent sources outside the entity (an original supplier's invoice or contract is more reliable than an internally approved receipt note);
 - which is generated internally is more reliable if it has been subject to control and approval;
 - obtained directly by the Auditor (e.g. inspection of assets³) is more reliable than evidence obtained indirectly (e.g. inquiry about the asset).
 - If the Auditor finds that the above criteria for evidence are not sufficiently met, he/she should detail this in the factual findings.

1.3 Verification coverage of expenditure and selection of expenditure items

The Auditor applies the principles and criteria set out below when planning and performing the specific verification procedures for selected expenditure. Value should be the principal factor used by the Auditor to select expenditure items or classes of expenditure items for verification. The Auditor selects high-value expenditure items to ensure an appropriate coverage of expenditure.

Verification by the Auditor and verification coverage of expenditure items does not necessarily mean a complete and exhaustive verification of **all** the expenditure items that are included in a specific expenditure heading or subheading. The Auditor should ensure a systematic and representative verification. Depending on certain conditions (see further below) the Auditor may obtain sufficient verification results for an expenditure heading or subheading by looking at a limited number of selected expenditure items.

The Auditor may apply statistical sampling techniques for the verification of one or more expenditure headings or subheadings of the Financial Report. The Auditor examines whether 'populations' (i.e. expenditure subheadings or classes of expenditure items within expenditure subheadings) are suitable and sufficiently large (i.e. are made up of large numbers of items) for effective statistical sampling.

If applicable the Auditor should explain in the report of factual findings for which headings or subheadings of the Financial Report sampling has been applied, the method used, the results obtained and whether the sample is representative.

The Expenditure Coverage Ratio ('ECR') is the total amount of expenditure verified by the Auditor, expressed as a percentage of the total amount of expenditure reported by the Lead Beneficiary / partner in the Financial Report.

² Electronic documents (i.e. invoices, e-tickets) are not copies or scanned originals.

³ The auditor shall do a personal inspection of any assets acquired by the project (e.g. computers or infrastructure).



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ENI CBC MEDITERRANEAN SEA BASIN PROGRAMME 2014-2020

Control check-list

[Project Acronym and ref. number]



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Cooperating with the
Civil Mediterranean



Programme funded by the
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[If applicable] The total revenues and contributions by third parties verified is:	EUR <x,xxx.xx>
[If applicable, and only in the final report] The profit deriving from a surplus of income over expenditures is:	EUR <x,xxx.xx>
Type of the verification:	<input type="checkbox"/> Only desk-based check <input type="checkbox"/> Includes on-the-spot verification
On-the-spot verification(s)	Date: dd Month yyyy Place(s): <input type="checkbox"/> premises of the beneficiary<indicate address> <input type="checkbox"/> place of project outputs<indicate address> <input type="checkbox"/> other (please indicate) <indicate address>
Expenditure verified on-the-spot:	EUR <x,xxx.xx>
Format in which documents were made available	<input type="checkbox"/> original (including electronic) <input type="checkbox"/> copies (including electronic)

GENERAL ELIGIBILITY CRITERIA

Checks	Yes/No N.A.	Comments
All expenses have been actually incurred and paid by the Lead Beneficiary/partner, and they can be verified on the basis of adequate original supporting documents		
All expenses are directly related to the project, necessary for its implementation, and they are in accordance with the approved budget		
All expenses have been incurred ² and paid between the date of start of the project and the end date of the relevant reporting period or end of implementation period, with the following exceptions: <ul style="list-style-type: none"> • preparatory costs incurred after the publication of the call for proposals and before the submission of the proposal; • costs related to the financial guarantee (if requested), which may be incurred after the contract is entered into force, and before the start of the implementation period; • expenditure verification and final evaluation of the project, which may be incurred after the implementation period of the project and paid after the submission of the Final report (the expenses to be paid afterwards are listed in the final report together with the estimated date of payment) 		
All expenses have been incurred in the Programme eligible area, with the exception of the participation in meetings and events out of the Programme eligible territories that was already foreseen in the description of the project or specifically authorised by the MA		
The exchange rate for converting expenditure incurred in national currency into Euro has been properly applied, in accordance with the provisions of the Grant Contract		
Any recoverable VAT has been deducted from the amount of declared expenditure for all relevant items		
Any ineligible expenditure, including contributions in kind has been excluded from the declared expenditure		

²"Costs relating to services and works shall relate to activities performed during the implementation period" (article 48 of ENI CBC IR).

3. Investments or Infrastructures		
Checks	Yes/No N.A.	Comments
The building permit is issued on behalf of the Lead Beneficiary/partner		
Handover of the site and floor plan of the investment terminals containing topographic positions is dated, signed (with the name mentioned in the clear) and stamped by all persons mentioned in program tracking and quality control work		
The program tracking and quality control work is covered by the relevant public supervising body, signed by the legal representative / project's technical designer and contractor		
Date of issue of commencement order of work predates any analysis bulletins, the minutes of the hidden works and minutes on determined phases		
Quality reception minutes, minutes for hidden works and decisive phases are developed in accordance with and quality control of works from the technical project, are signed and stamped by all participants to its elaboration		
Payment statements of works and centralized payment statements are signed with the name mentioned in clear and dated by the legal representative / technical representative, the tutor / supervisor inspector (with attesting certificate) and contractor		
The total amount of payment statements for work matches the value of the centralized work situation		
Work execution is in accordance with the time schedule of works		
Analysis reports for incorporated materials and certificates of quality / compliance of materials used in construction were verified by the auditor/public officer during the site visit		
Type and quantities of works performed and reflected in the payment statements are found on site		
Analysis reports are issued by authorized laboratories and their authorization is valid (has not expired)		
Unit prices from payment situations are less than or equal to those from the winning bid unit prices which is attached to the contract execution		

Calculations for each category of works (quantity, unit price and value) are correct		
Works from payment situations are executed according to the time schedule and don't exceed the contracted budget		

4. Equipment		
Checks	Yes/No N.A.	Comments
The equipment purchased is necessary for the project implementation and is foreseen in the approved Grant Contract		
The equipment is used exclusively for project implementation		
Documents on the selection of the suppliers are available		
The contract laying down the purchase of equipment in the framework of the project is available		
The evidence of the purchase of equipment is available (e.g. inventory of the equipment purchased)		
The actual equipment provision and its consistency with the conditions of the supply contract, the Grant Contract and its annexes have been verified.		
Proof of payment is available		

5. External Expertise and Services		
a) EXTERNAL EXPERTISE		
Checks	Yes/No N.A.	Comments
Services provided by the external experts are directly related to the project, the related activities are explicitly stated in the approved Grant Contract		
Documents on the selection of the external expert (or service company) are available		
Lead Beneficiary/partners of the same project or any affiliated entity are not contracted as an external expert or a sub-contractor.		

	N.A.	
All costs are real, directly related to the project and have not been declared under other budget lines.		
Only eligible expenditure according to the Grant Contract are declared		
<ul style="list-style-type: none"> - charges for transnational financial transactions; - bank charges for opening and administering the account or accounts where the implementation of a project requires a separate account or accounts to be opened; - the cost of guarantees provided by a bank or other financial institution to the extent to which the guarantees are required by national or Community legislation; - legal consultancy fees, notarial fees if they are directly linked to the project and are necessary for its implementation 		
Proof of payment is available		
d) Promotion Costs		
Checks	Yes/No N.A.	Comments
Promotion costs are directly related to the project and have not been declared on other budgeted lines.		
The evidence of the work carried out by the service provider is available (brochures, project website, etc.)		
According to this evidence, the information and publicity requirements of the Programme are respected		
Proof of payment is available		
e) Other Services		
Checks	Yes/No N.A.	Comments
Costs are directly related to the project and the related activities are mentioned in the approved Grant Contract		
Documents on the selection of the service providers or the sub-grantees are available		

equipment or investments/infrastructure is adequate according to the Grant Contract, national and community rules		
The contracts have not been artificially split		
Public procurements are documented (e.g. award criteria, requests for offers, offers, reports from evaluation committee, contracts are available)		
- Bids have been submitted and kept (until the deadline expires) in a way that the principle of secrecy is respected		
- The tender prices are in line with market prices		
- There are no situations of control or connection among bidders of the same tender		
- In case of negotiated procedure, the invited bidders are included in a list or in any case their existence is verified by checks of public registers		
- All financial flows are tracked with the indication of the name of the programme and the project		
- The offers are complete and regular		
All the persons involved in the tender launching, processing and evaluation have signed declarations on absence of conflict of interest		
There is a functional separation between who processes the tender documents and who selects the offers		
Rules of nationality is respected, that is, there is no restriction for participation in tenders for reason of nationality of the tenderer ³		
All supplies and materials purchased for contracts above 100.000€ are originated in the eligible countries for the European Neighbourhood Instrument ⁴		
In case of direct award, verification of the compliance with the rules and conditions (thresholds, negotiated procedures) has been carried out		
In case of contract modification, the total amount of the contract does not exceed the reference threshold		

³In accordance with articles 8.2 of Regulation 236/2014

⁴In accordance with articles 8.4 and 9 of Regulation 236/2014

ANNEX - RISK INDICATORS PROCUREMENT

- Inconsistencies in the dates of the documents or illogical sequence of dates. Examples:
 - Offer dated after the award of contract or before the sending of the invitations to tender
 - Offer of the winning tenderer dated before the publication date of the tender or dated significantly later than offers of other tenderers
 - Offers of different candidates participating in the same tenders all having the same date
 - Dates on documents not plausible/consistent with dates on accompanying documentation (e.g. date on the offer not plausible/consistent with the postal date on the envelope; date of a fax not plausible/consistent with the printed date of the fax machine)
- Unusual similarities in offers of candidates participating in the same tender. Examples:
 - Same wording, sentences and terminology in offers of different tenderers
 - Same layout and format (e.g. font type, font size, margin sizes, indents, paragraph wrapping, etc) in offers of different tenderers
 - Similar letterhead paper or logos
 - Same prices used in offers of different tenderers for a number of subcomponents or line items
 - Identical grammatical, orthographical or typing errors in offers of different tenderers
 - Use of similar stamps and similarities in signatures
- Financial statement or other information indicating that two tenderers participating in the same tender are related or part of a same group (e.g. where financial statements are provided, the notes to the financial statements may disclose ultimate ownership of the group. Ownership information may also be found in public registers for accounts)
- Inconsistencies in the selection and award decision process. Examples:
 - Award decisions not plausible / consistent with selection and award criteria
 - Errors in the application of the selection and award criteria
 - A regular supplier of the beneficiary/partners participates as a member of a tender evaluation committee
- Other elements and examples indicating a risk of privileged relationship with tenderers:
 - A same tenderer (or small group of tenderers) is invited to different tenders with unusual frequency
 - A same tenderer (or small group of tenderers) wins an unusually high proportion of the bids
 - A tenderer is frequently awarded contracts for different types of goods or services
 - The winning tenderer invoices additional goods not foreseen in the offer (e.g. additional spare parts invoiced without clear justification, installation costs invoiced while not foreseen in the offer).
- Other documentation, issues and examples indicating a risk of irregularities:
 - Use of photocopies instead of original documents
 - Use of pro-forma invoices as supporting documents instead of official invoices
 - Manual changes on original documents (e.g. figures manually changed, figures "tippexed", etc)

Use of non-official documents (e.g. letterhead paper not showing certain official and/or compulsory information such as commercial registry number, company tax number, etc.).

Use of this Report

The MA is not a party to the expenditure verification and therefore we do not owe or assume a duty of care to the MA, who may rely upon this expenditure verification report at its own risk and discretion. The MA can assess for itself the procedures and findings reported by us and draw its own conclusions from the factual findings reported by us.

Yours sincerely,

Auditor's signature

Date and place

Name of Auditor signing



(Official stamp¹)

Annex I – Financial Report

Annex II – List of factual findings

Annex III - Check list

¹ Person or firm or both, as appropriate and in accordance with the company policy.

List of contracts



Project acronym and reference number

Reported period

Interim report #:

From:

to:

The inserted figures should be rounded to 2 digits after the decimal point.

N°	Contracted amount (excl. VAT) in EUR	Tot. VAT in EUR	Threshold (drop down menu)	Procedure applied (drop down menu)	Contract type	Supplier name	Reported amount in current report	ID code list of expenditures	WP	Output
PPx-01				Competitive negotiated procedure without publication						
PPx-02										
PPx-03										
PPx-04										
PPx-05										
PPx-06										
PPx-07										
PPx-08										
PPx-09										
PPx-10										
PPx-11										
PPx-12										
PPx-13										
PPx-14										
PPx-15										
PPx-16										
PPx-17										
PPx-18										
PPx-19										
PPx-20										

Date

Auditor's signature and stamp



Project acronym and reference number

Report n.

Reported period

From

to:

Expense ID code	Cost category	Budget Line	Expense description	Reported amount	Potential ineligible expenditures	Finding description	Irregularity code



REGIONE AUTONOMA
DE SARDIGNA
REGIONE AUTONOMA
DELLA SARDEGNA

Template of contract between the Lead Beneficiary / project partner and the auditor

SERVICE CONTRACT FOR THE EXPENDITURE AND REVENUE VERIFICATION

[Project Ref. number and acronym]

financed in the framework of the ENI CBC Mediterranean Sea Basin
Programme 2014-2020

[number of the Grant Contract]

[Name of Lead Beneficiary / Project partner - number and name]

<Full official name of the Lead Beneficiary / partner >

<Full official address>

[<VAT number>],

('the Lead Beneficiary / project partner '),

of the one part,

and

<Full official name of the Contractor>

[<Official registration number>]

<Full official address>

[<VAT number>],

('the Auditor')

of the other part,

have agreed as follows:

Lead Beneficiary / partner letter headed paper

Article 1. Subject

- 1.1 The subject of this Contract is the individual <or consolidated> expenditure and revenue verification of the above-mentioned contract ('the service').
- 1.2 The Auditor shall execute the tasks assigned to him in accordance with the procedures and templates annexed to this Contract or any update issued by the Managing Authority or the Joint Technical Secretariat.

Article 2. Contract value

This Contract, established in [Euro] <or national currency>, is a global price contract. The contract value is [Euro] <national currency> <amount>.

Article 3. Order of precedence of contract documents

The following documents shall be deemed to form and be read and construed as part of this Contract, in the following order of precedence:

- the Grant Contract and its annexes;
- Annex 1: description of the evaluation and revenue verification procedure;
- Annex 2: control check-list;
- Annex 3a: template of individual report
- Annex 3b: template of consolidated report
- Annex 4: template list of findings;
- Annex 5: template of report on suspected and/or established fraud.

The various documents making up the contract shall be deemed to be mutually explanatory; in cases of ambiguity or divergence, they shall prevail in the order in which they appear above. Addenda shall prevail on the document they are amending.

Article 4. Language of the contract

The language of the contract and of all written communications, including reports, between the Auditor and the Beneficiary shall be English <or French>.

Article 5. Communications

<Indicate here the contact persons, addresses of the Parties, their other contact details, the documents to provide and the procedure to be used by the Parties for communication.>

Article 6. Implementation of the tasks and delays

- 6.1 [The start date for implementation shall be <date/date of signature of the contract by both parties>]

Lead Beneficiary / partner letter headed paper

- 6.2 The Expenditure and Revenue Verification reports shall be delivered to the Lead Beneficiary / project partner within <30> calendar days from submission of the Financial report by the Lead Beneficiary / project partner and in any case ensuring that the deadlines for reporting according to the Grant Contract are met.

Article 7. Responsibilities

- 7.1 The Lead Beneficiary / project partner is responsible for providing the Financial Report, as well as giving access to its accounting, supporting documents and project documentation and physical investments to the Auditor, so that the procedures described in Annex I can take place in due time and without restrictions.
- 7.2 The Auditor is responsible for performing the agreed-upon procedures described in Annex I with due care and full respect of the Code of Ethics therein indicated, as well as submitting the reports to the Lead Beneficiary / project partner. Additionally, the Auditor shall submit the ad hoc report directly to the Managing Authority in case of fraud. The Auditor will attend the specific trainings and meetings for Auditors organized by the competent Programme bodies. The Managing Authority may request the termination of the contract(s) of the auditors not attending these events.

Article 8. Reports

- 8.1 The Auditor shall submit the Expenditure and Revenue Verification reports to the Lead Beneficiary / project partner, with its annexes, according to the templates and procedures established in the annexes mentioned in article 3.
- 8.2 In case of identification of suspected and/or established fraud, the Auditor shall submit the Report on suspected and/or established fraud (Annex V) without delay directly to the Managing Authority. This report shall not be submitted to the Lead Beneficiary / project partner.

Article 9. Approval of the reports

- 9.1 The Financial Reports and the Expenditure and Revenue Verification reports shall be revised by the Managing Authority and the Joint Technical Secretariat after submission by the Lead Beneficiary. The Control Contact Points (CCP) may assist the MA / JTS in the revision of these reports.
- 9.2 Should the Managing Authority, the Joint Technical Secretariat or the Control Contact Points have any doubt concerning the findings indicated in the expenditure and revenue verification report, the Auditor will receive a request for clarification via the Lead Beneficiary / project partner, which will be answered in a maximum of 7 calendar days.

Lead Beneficiary / partner letter headed paper

Article 10. Quality control by the programme bodies

- 10.1 The Managing Authority, the Joint Technical Secretariat or the Control Contact Points may carry out quality control of the work carried out, including the examination of the working papers, at any moment during the execution period of the Grant Contract.
- 10.2 As a result of the quality control, the Managing Authority may request to the Lead Beneficiary / project partner the early termination of this contract. Such termination shall be free of charge for the Lead Beneficiary / project partner.
- 10.3 As a result of the quality control, the CCP may remove the Auditor from the long (or short) list¹ of authorized auditors or, in case of no list, the Managing Authority may exclude the Auditor from any work in the framework of the Programme .

Article 11. Payment

Payments shall be made in accordance with the following options:

Report	[EUR] [<ISO code of national currency>]
1	<X% of the contract value>
<n>	<X% of the contract value>
Final report	<X % of the contract value>
	<Total contract value>

Article 12. Settlement of disputes and applicable law

- 12.1 Any disputes arising out of or relating to this Contract which cannot be settled amicably shall be referred to the exclusive jurisdiction of the courts of location of the Lead Beneficiary / project partner.
- 12.2 This contract shall be governed by the law of the country of the Lead Beneficiary / project partner.

¹ Only in case the country has set up a long or short list of auditors

Lead Beneficiary / partner letter headed paper

Article 13. Data Protection

- 13.1 Any personal data included in the contract shall be processed with the Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 (GDPR - General Data Protection Regulation) on the protection of individuals with regard to the processing of personal data. The data shall be processed solely for the purposes of the performance, management and monitoring of the contract by the Lead Beneficiary / project partner without prejudice to possible transmission to the bodies charged with monitoring or inspection in application of EU law. The Auditor shall have the right to access his/her personal data and to rectify any such data.
- 13.2 The Auditor shall undertake to adopt technical and organisational measures to address the risks inherent in processing and in the nature of the concerned personal data and limit access to the data to staff strictly needed to perform, manage and monitor this contract.

Article 14. Further additional clauses

<Add other relevant clauses.>

Done in English (or French) in two originals, on the <dd Month yyyy>

For the Contractor

Name:

Title:

Signature:

Date:

For the Lead Beneficiary / project partner

Name:

Title:

Signature:

Date: