



REQUEST FOR PROPOSAL

Net7 srl invites you to submit a proposal for auditing services for the NEX-LABS Project

Date of issue: 15/03/2021

Closing date: 29/03/2021 @ 5:00PM CET,

Net7 budget on NEX-LABS: nearly 175.000,00 EURO

Project no: NEX-LABS B_A.2.1_0124

Contracting Authority:

Net7 srl

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Net7 srl, one of the partners of the project “NEXUS – DRIVEN OPEN LABS FOR COMPETITIVE AND INCLUSIVE GROWTH IN MEDITERRANEAN” based in Pisa, Italy, has published a public call for selecting an external auditor to be in charge of the expenditure verification of the above-mentioned project.

The language of the contract and all written communications, including reports, between the Auditor and the Project Partner shall be English.

The Auditor shall execute the tasks assigned to her/him in accordance with the call.

Deadline for receiving bids is **29th of March 2021**.

For more information, please contact Tiziana Lombardo (lombardo@netseven.it)

For more information about the project, please visit: www.enicbcmmed.eu/projects/nex-labs



Additional info about this call

Article 1: Subject

The NEXUS-DRIVEN OPEN LABS FOR COMPETITIVE AND INCLUSIVE GROWTH IN THE MEDITERRANEAN NEXUS-DRIVEN OPEN LABS is a 3-years project co-funded by the European Union through the ENI CBC MED Programme, starting in from 3rd of September 2020 until 2nd of March 2023.

The auditor shall meet the following requirements

- The auditor must be registered and licensed by the Ministry of Finance be a member of a national accounting or auditing body or institution which in turn is member of International Federations of Accountants (IFAC)
- be registered as a statutory auditor in the public register of a public oversight body in a Member State in accordance with the principles of public oversight set out in Directive 2006/43/EC of the European Parliament and of the Council.
- be registered as a statutory auditor in the public register of a public oversight body in a CBC partner country, provided this register is subject to principles of public oversight as set out in the legislation of the country concerned.

In General Conditions:

1. The applier shall commit to the code of ethics and professionalism

- The auditor should perform her/his duties carefully and responsibly.
- The auditor is committed to perform the work with high standards of professional and ethical competences and integrity in accordance to the applicable laws
- The auditor shall seek to achieve the organization's interests professionally and independency.
- The auditor should disclose on any conflict of interests that might occur during her/his work with the organization.
- The auditor should respect the organization's legitimate objectives and seek to achieve those objectives.
- The auditor should respect the values and beliefs of the employees working in the organization.
- The auditor shall maintain confidentiality of the data and information related to the service provided, except some cases according to the law.



- The auditor should not be a part of any illegal activity, or any activity that contradict with auditing service.
 - Should not accept any gifts from anyone that might affect her/his judgements objectivity.
 - Should not receive any payment from the organization except for the auditing services have been done.
 - Should not be family related to any of the board members, or employees especially the financial department, even a second cousin.
 - Should not be in a partnership with any of the board members, or any of the employees in any kind of trade during the last 3 years till the date of the auditing assignment.
2. The auditor should be responsible for the quality and results of the auditing data.
 3. The auditor should be committed to validity of her/his price offer for 120 days from the final date for price offers.
 4. Offers will be evaluated according to quality and cost (40% for the financial offer and 60% for the technical offer).
 5. The Organization has the right to call the price offer provider to conduct a meeting.
 6. The Organization can cancel the tender at anytime without disclosing the reasons, also without having any cost responsibilities to the price offer providers.
 7. The organization is not obliged to accept the lowest prices

Article 2: service requested

All project expenditure shall be examined by the auditors appointed by the Lead Beneficiary (LB) and partners, according to the control systems established at national level and to the requirements as laid down in article 32 of the Reg. (EU) 897/2014.

Expenditure declared by the beneficiary in support of a payment request shall be examined by an auditor or by a competent public officer being independent from the beneficiary. The auditor or the competent public officer shall examine whether the costs declared by the beneficiary and the revenue of the project are real, accurately, recorded and eligible in accordance with the contract.

This examination shall be performed on the basis of an agreed-upon procedure which will be undertaken in accordance with:

- the International Standard on Related Services 4400 Engagements to perform



Agreed-upon Procedures regarding Financial Information as promulgated by International Federations of Accountants (IFAC)

- IFAC Code of Ethics for Professional Accountants, developed and issued by IFAC's International Ethics Standards Board for Accountants.

The auditors shall verify whether the costs declared by the LB and the partners and the revenue of the project are real, accurately recorded and eligible, in accordance with this contract, and issue the expenditure verification report, drafted according to the model and instructions provided by the Managing Authority (MA). The LB and the beneficiaries will use the template of contract with the auditors provided by the MA.

Moreover, a consolidated report, including the results of the verifications carried out by all auditors, shall be drafted by the auditor of the LB. The LB and the partners shall grant the auditors all access rights necessary for the verification under the same conditions than the ones mentioned in Art. 16.4

All expenditures verification reports shall be uploaded to the electronic monitoring system together with each Request for Payment. A copy of the reports shall be submitted to the Control Contact Points, in order to allow them to carry out checks, as the case may be.

Article 3: Results to be achieved by the auditor and Responsibilities

1. Follow the expenditure verification procedure set by EU.
2. Report Control check-list template provided by EU.
3. Report individual report template provided by EU.
4. Report consolidated report template provided by EU.
5. Report list of findings template provided by EU.
6. Report suspected fraud template provided by EU.
7. Report of contracts template provided by EU.
8. Report any findings and suggestion needed during the audit work.

Responsibilities:

- To verify that the expenditure declared by the Lead Beneficiary relates to the eligible period or previous ones and it has been paid.
- To verify the compliance with applicable rules (including eligibility rules), also including procurement and visibility requirements
- To verify the compliance of the expenditures with the approved project and the signed Grant Contract (GC)
- To verify the adequacy of supporting documents



- To check the registration of the expenditure in the accounting records of the beneficiary and that the expenditure is determined according to the accounting standards and the usual cost accounting practices applicable to the Lead Beneficiary
- To check the record-keeping and archiving rules for the documentary evidence related to the implementation of the project
- A copy of the project reports and the Expenditure and Revenue Verifications (EVRs) shall be also submitted to the concerned Control Contact Point (CCP), in order to allow it to carry out checks, as the case may be. The EVR could also be made available by the Auditor in a specific section of the Monitoring and Information System (MIS)

Article 4: Implementation of the tasks and delays

- The start date for implementation shall be the date of signature of the contract by both parties.
- 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.