



**SELECTION NOTICE FOR THE POSITION OF EXTERNAL AUDITOR**  
**WITH EXPERIENCE IN CROSS-BORDER**  
**COOPERATION PROJECTS (Work package 2)**

**Under the Framework of “CLUSTER – advanCing youth and women socialInclUSion in The mEditerRanean” (C\_A.3.1\_0014) capitalisation Project**

The CLUSTER project is funded under the European Union’s ENI CBC Mediterranean Sea Basin (ENI CBC Med) Programme, with the European Institute of the Mediterranean (IEMed) as the Lead Beneficiary and implemented through a consortium of partners from Italy, Cyprus, France, Jordan, Palestine and Tunisia.

The CLUSTER project aims to create a supportive environment for youth/women employment schemes, by equipping NEETs (Not in Education, Employment, or Training), in particular women, between 18-30 years of age, with employability skills in four Sustainable Economy sectors (Blue Economy, Circular Economy, Green Economy and Sustainable Agriculture), promoting long-lasting partnerships between Technical and Vocational Education and Training (TVET) institutions and the private sector, and raising awareness of public authorities and policy-makers.

The project consortium is composed of the following partners:

- Lead Beneficiary – The European Institute of the Mediterranean (IEMed), Spain
- Partner 1 – ARCES Association, Italy
- Partner 2 – Cyprus Chamber of Commerce and Industry (CCCI), Cyprus
- Partner 3 – CDE Petra Patrimonia, France
- Partner 4 – National Agricultural Research Center (NARC), Jordan
- Partner 5 – Business Development Center (BDC), Jordan
- Partner 6 – Business Women Forum (BWF), Palestine
- Partner 7 – General Agency for Regional Development (CGDR), Tunisia

The overall objective of CLUSTER is to tackle social exclusion and poverty amongst vulnerable groups in Cyprus, France, Italy, Jordan, Palestine, Spain, and Tunisia, by capitalizing on results of previous projects and equipping young NEETs and women with marketable skills in the Sustainable Economy sectors.

The project implementation period is 24 months (starting date 01/09/2021– ending date 31/08/2023).



CLUSTER will equip young NEETs, in particular women, with soft and technical employability skills in four sustainable economy sectors, and will reduce the mismatch between the labor market demand and youth skills, thus increasing their job opportunities, reducing the brain drain and unemployment rates in the concerned territories. CLUSTER will lead to strengthening of partnerships between TVET institutions, the private sector and social economy actors through dialogue, exchange and networking activities, securing the signature of 7 Agreements between those actors. CLUSTER's objective is to mainstream at policy level the identified good practices and support policy-makers in the design of inclusive employment policies.

**Who Will Benefit from the project:**

- Young NEETS and women
- TVET institutions
- Private Sector in particular local SMEs in the Sustainable Economy sectors
- Public authorities and policy-makers in targeted project countries

**Scope, Responsibilities and Activities Required**

This invitation to tender is addressed to an Audit firm with experience to deliver the expenditure and revenue verification reports to the BDC, with its annexes, following the templates and procedures established in the Annexes mentioned in the Contract between the Partner and the Auditor.

The tasks of the Auditor are detailed below:

1. to verify that goods and services have been delivered and the works have been performed
2. to verify that the expenditure declared by the Partner relates to the eligible period or previous ones and it has been paid
3. to verify the compliance with applicable rules (including eligibility rules), also including procurement and visibility requirements
4. to verify the compliance of the expenditures with the approved project and the signed Grant Contract (GC)
5. to check the related documents and accounting on avoidance of possible double funding
6. to verify the adequacy of supporting documents



7. to check the registration of the expenditure in the accounting records of the Partner and that the expenditure is determined according to the accounting standards and the usual cost accounting practices applicable to the Partner
8. to check the record-keeping and archiving rules for the documentary evidence related to the implementation of the project
9. to notify irregularities and suspicion of fraud or corruption, as the case may be. If an Auditor identifies potential fraud or corruption, it will inform directly to MA via a specific report, which is not delivered to the concerned beneficiary.
10. The Auditor will check the documents through the Monitoring System of the Programme.
11. Ensure to carry out in verification most preferably during the verification of the final report, in order to verify the original supporting documents, the procurement procedures, the outputs of the project, the evidence of services, works, equipment, goods co-financed through the project, the adequacy of the accounting system.
12. The Auditor shall submit an ad hoc report directly to the System in case of fraud.
13. The Auditor will attend the specific trainings and meetings for Auditors organized by the competent Programme bodies.

**Qualification needed:**

*Integrity*

The appointment of a Private External Auditor cannot be entrusted to those candidates who:

1. have been subjected to preventive measures ordered by the judicial authority provided for in articles 6 and 67 of Legislative Decree September 6, 2011, n. 159 and subsequent modifications, without prejudice to the effects of rehabilitation
2. have a state of legal interdiction or temporary interdiction from the executive offices of legal persons and companies or perpetual interdiction from public offices or for a duration of more than three years, without prejudice to the effects of rehabilitation
3. have been sentenced, with an irrevocable sentence, without prejudice to the effects of rehabilitation, or with an irrevocable sentence applying the penalty referred to in article 444, paragraph 2, of the criminal procedure code, without prejudice to the effects of rehabilitation
4. under penalty of imprisonment for one of the crimes provided for by the rules governing insurance, banking, financial activities, as well as the rules relating to payment instruments



5. to imprisonment for a period of not less than one year for a crime against the public administration, against the administration of justice, against public faith, against property, against public order, against the public economy, industry and commerce or for a tax offense
6. to imprisonment for one of the crimes of the civil code
7. imprisonment for a period of not less than two years for any other culpable crime
8. have been declared bankrupt, without prejudice to the cessation of the effects of the bankruptcy pursuant, or has held the position of chairman, director with delegation of powers, general manager, Auditor of companies or entities that have been subject to bankruptcy procedures, arrangement with creditors or compulsory administrative liquidation, at least for the three years preceding the adoption of the related provisions, it being understood that the impediment lasts up to five years following the adoption of the measures themselves.
9. In order to allow verification of the possession of these requirements, upon acceptance of the assignment, the Auditor must present to the Partner who assigns the assignment a substitutive declaration of notarial deed, pursuant to national legislation, according to which he/she certifies that is not in one of the situations listed above, as well as obviously producing the required documentation required by the parties entrusted with works and services on the basis of current legislation on public procurement.

### *Professionalism*

The appointed Auditor must:

1. be registered, for no less than three years, in the Register of Chartered Accountants and Accounting Experts – Section A, or alternatively, be registered for no less than three years in the Register of Legal Auditors referred to in Legislative Decree no. 39/2010 and subsequent amendments;
2. has not been revoked for serious defaults, in the last three years, by the position of Auditor/Auditor of companies and entities governed by public and/or private law.

### *Independence*

1. The appointed Auditor must not be a family member of the partner who gives the assignment
2. Once the appointed Auditor has ceased to function, he cannot become a member of the administrative and general management bodies of the partner/company that allocates the assignment before three years have elapsed.
3. Finally, with the same declaration, the candidate to carry out the abovementioned verification activities (intended as a natural person or as owner(s), director(s) and legal representative (s) of the company or as director(s), legal(s) representative(s), shareholder(s), in the case of a company) must ensure that they do not have a kinship relationship up to the sixth grade, an affinity relationship up to the fourth grade a marital relationship with the Partner of the



operation of which it will carry out the control (intended, also in this case, as a natural person or as owner(s), administrator(s), legal(s) representative(s) and shareholder(s) in the case of companies).

4. With the same declaration, the person who applies to carry out the abovementioned control activities must undertake not to entertain any negotiation relationship (with the exception of the control ones) with the Partner of the transaction, for consideration or even free of charge, in the three-year period following the performance of the control activity of said operation (or said operations).

#### *KNOWLEDGE OF THE PROGRAMME LANGUAGES*

The forms and some of the evidentiary documents that the Auditor is required to verify are expressed in the language adopted by the Programme as the official language. In view of the fact that English is the working language of the Programme ENI CBC MED and thus of CLUSTER project, the Auditor must guarantee good knowledge of the English language. For the purpose of determining possession of this requirement, the Auditor must submit to the Partner who allocates the assignment a substitutive declaration of a notary deed, pursuant to national legislation, accompanied by any certificates.

#### **Duration/Payment**

The assignment has a duration of 18 months (unless project extension), starting from the date of stipulation of the Contract between the Partner and the Auditor.

There is no compensation for any travel expenses

**Tentative Starting Date: March 2022**

#### **Presentation of Applications and Selection Procedures**

The application form must be drawn up according to the model attached (Attachment A) dated and signed by the candidate.

The candidate should provide:

- Company profile, duly signed.
- referral list (Names of organization, address, email, contact number)
- Photocopy of company registration and licenses
- Photocopy of a valid identity document