Call for Tender No. ETUI 2022-17. Statutory Auditor

European Trade Union Institute (ETUI)
Bd du Roi Albert II, 5
1210 Brussels
Belgium
(AISBL 0418.812.841)

Subject: Services for controlling and certifying the ETUI accounts for 2022-2023, 2023-2024, 2024-2025 fiscal years

Contents
TENDER SPECIFICATIONS ............................................................................................................. 4
Part I Administrative Requirements .............................................................................................. 4

SECTION I – CONTRACTING PROVISIONS .................................................................................. 4
  1. Object and nature of the contract .......................................................................................... 4
  2. The Contracting Authority .................................................................................................. 4
  3. Qualitative Selection .......................................................................................................... 5
     3.1. Ability to exercise professional activity ...................................................................... 5
     3.2. Technical capacity ...................................................................................................... 5
     3.3. Legal, economic and financial capacity ...................................................................... 5
  4. Awarding Criteria .............................................................................................................. 5
     4.1. Evaluation Criteria ...................................................................................................... 5
     4.2. The amount of fees (time and material): 40 points .................................................. 5
     4.3. Quality check: 60 points ............................................................................................. 6
  5. Negotiation .......................................................................................................................... 6
  6. Price ...................................................................................................................................... 6
     6.1. Determining the price .................................................................................................. 6

SECTION II – OFFERS ................................................................................................................. 7
  1. Content of the offer .............................................................................................................. 7
  2. Validity of the offer .............................................................................................................. 7
  3. Documents and certificates to provide .............................................................................. 7
  4. Submitting an offer .............................................................................................................. 7
  5. Tenders' validity period ....................................................................................................... 8

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TENDER SPECIFICATIONS

Part I Administrative Requirements

SECTION I – CONTRACTING PROVISIONS

1. Object and nature of the contract

This contract is a service contract relating to the missions of Statutory Auditor with the European Trade Union Institute – Institut Syndical Européen (ETUI).

The purpose of this contract is to appoint an auditor / auditors who will be responsible for controlling and certifying the accounts of the contracting authority for the 2022-2023, 2023-2024, 2024-2025 fiscal years. The contract may be extended for a period of three years covering the fiscal years up to 2028. The ETUI closes its accounts on 31/04 of each year.

Even though the contract will be awarded only after the 2022 General Assembly meeting to be held in October 2022, the first financial period covered by the contract will be as from 01/04/2022.

The contract also relates to the audits that need to be performed for the different donors of the ETUI, mainly for the European Commission project. The auditors will also play the role of the ETUI Statutory auditor (commissaire aux comptes). The more complete description of the control tasks can be found in Part II "Technical Specifications" of these Tender Specifications.

2. The Contracting Authority

The ETUI is the contracting authority in this call for tender.

The European Trade Union Institute (ETUI) is an association which is constituted in the form of an international non-profit association (AISBL), having its registered office at 1210 Brussels, Avenue Roi Albert II 5, B1, Belgium, represented by Philippe Pochet, General Director of the ETUI.

The ETUI is the independent research and training centre of the European Trade Union Confederation (ETUC) which itself affiliates European trade unions into a single European umbrella organisation. The ETUI places its expertise – acquired in particular in the context of its links with universities, academic and expert networks – in the service of workers’ interests at European level and of the strengthening of the social dimension of the European Union.

Additional information relating to the procedure or to the content of the contract ("Technical Specifications") can be obtained from Mrs. Olga Barth, Finance and Administration Manager, Tel: +32 (0)2 224 04 72, obarth@etui.org.

All questions and requests of clarifications should be sent by e-mail by the 5th of September 2022 to the following email address: rpalombella@etui.org (cc obarth@etui.org) and will be treated in the same way. Tenderers are recommended to avoid including information that may contain trade secrets or other confidential information in their questions for reasons of equality between tenderers, questions and answers to be communicated to all tenderers. However, if it is necessary to provide such confidential information, tenderers will be required to highlight the relevant parts of their questions with appropriate marking. The contracting authority will then provide the question and the answer to all the tenderers, taking care not to reveal the information concerned.

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3. Qualitative Selection

Tenderers must demonstrate that they have the professional, technical, economic, financial and legal capacity to carry out the contract. To this end, they demonstrate that they meet the requirements described below.

3.1. Ability to exercise professional activity

The tenderer is required to produce:
- If the tenderer is a natural person: Proof of his capacity as a member of the Institute des Revisers d'Entreprises / Institut van de Bedrijfsrevisoren as defined by law in Belgium.
- If the tenderer is a legal person: proof that the members of the team assigned to the contract are members of the Institut des Réviseurs d'Entreprises / Institut van de Bedrijfsrevisoren as defined by Belgian law.

3.2. Technical capacity

Tenderers must be able to demonstrate sufficient technical capacity to perform the contract. To do this, tenderers must include in their offer:

- A list of the main services subject to the contract (control and certification of non-profit organization / AISBL accounts) carried out during the last three years, indicating the amount, the date, and the public or private recipient providing:
  ○ Proof of his knowledge of the Belgian and European framework of the rules applicable to the control and certification of accounts of AISBLs or ASBLs, in particular the law of 23rd March 2019 “Code des sociétés et des associations”;
  ○ Proof of his knowledge of the Belgian and European framework of the rules applicable to the control and certification of accounts of SPRL;
  ○ Proof that it has the capacity to carry out audits in Belgium;
  ○ Proof of his ability to write audit reports in French and English.
- Minimum specific level required: the tenderer must rely on at least 3 convincing references relating to the control and certification of AISBL or ASBL accounts fulfilling at least two of the following three criteria:
  ○ 6.250 Million € of income other than exceptional;
  ○ Having at least 50 employees on average on an annual basis;
  ○ Having at least 3.125 Million € on the balance sheet;

3.3. Legal, economic and financial capacity

Tenderers must declare to have the required legal, economic and financial capacities, by filling in and signing the attached Annex 1 – Declaration of honour.

4. Awarding Criteria

4.1. Evaluation Criteria

The ETUI will award the contract to the tenderer who has submitted the most economically advantageous regular offer, based on the following criteria (including the weighting assigned to them).

4.2. The amount of fees (time and material): 40 points

With regards to the annual audits to be performed for each legal entity, tenderers are required to submit an annual global price per legal entity. The total annual amount excluding VAT covering the Annual audit services described in Part II of this Tender Specifications will be use for the calculation. With regards to the ranking, the
cheapest valid offer will be credited with the maximum points for this criterion. The other offers will be credited points determined according to the formula below:

\[ C = \frac{P_{\text{min}} \times 40}{P} \]

Where: \( C = \text{Grade} \); \( P_{\text{min}} = \text{cheapest offer} \); \( P = \text{bid (price)} \) from the tenderer whose bid is evaluated.

Ideally, tenderers should also include an indicative hourly rate per type of profile for ad hoc requests.

4.3. **Quality check: 60 points**

Tenderers will include in their tender an explanatory note ("quality sheet") on the quality of control comprising the following elements which will be evaluated by the contracting authority as follows:

<table>
<thead>
<tr>
<th>Element</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>The description of the tenderer structure, its expertise and experience in auditing (size of the team, qualifications of team members etc.).</td>
<td>10</td>
</tr>
<tr>
<td>Résumé of the member of the « Institut des réviseurs d’entreprise / Institute van de Bedrijfsrevisoren » whom will be responsible for coordinating the mission in Belgium.</td>
<td>10</td>
</tr>
<tr>
<td>Description of the methodology (max. 6 pages A4) concerning the annual accounts of the ETUI.</td>
<td>10</td>
</tr>
<tr>
<td>Description of the &quot;work plan&quot; in days and hours (max. 3 pages A4) concerning the interim and final financial report for the European Commission project, including global price</td>
<td>10</td>
</tr>
<tr>
<td>The understanding of the specificities of non-for-profit Organisation considering the financing model for the ETUI.</td>
<td>15</td>
</tr>
<tr>
<td>The audit approach and the domains in which an external control is relevant.</td>
<td>5</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>60</strong></td>
</tr>
</tbody>
</table>

5. **Negotiation**

The contractor is free to negotiate with all or some of the tenderers. The contractor reserves the right not to negotiate or to negotiate with one or more tenderers based on objective reasons. At the end of the negotiation period, if applicable, tenderers will be invited to submit a Final Offer which will be evaluated according to the above criteria.

6. **Price**

6.1. **Determining the price**

All prices mentioned in the tender form must be expressed in EURO.

With regards to the performance of the annual audit as required by law, this contract determines an annual global price that tenderers will determine based on the “Technical Specifications” as available in the Part II of this document.

With regards to the performance of the audits that will need to be done based on European Commission rules and regulations (ISO 800o), this contract determines an hourly rate per profile. The contractor is deemed to have included in its price all possible costs of the supplies / services, including VAT.

The price of the services includes all costs and charges whatsoever inherent in the performance of the contract, including:

- Administrative management and secretariat;
- Travel, transportation and insurance;

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- Service documentation;
- Delivery of documents or documents related to the execution;
- Where applicable, the measures imposed by legislation on the safety and health of workers during the performance of their work.

SECTION II – OFFERS

1. Content of the offer

The offer should contain all the Documents and the Annex listed in the point below: 3. Documents and certificates to provide.

It is strongly recommended that the tenderers use the tender forms (Tender Form and Annex 1 – Declaration of Honour) attached. Otherwise, the tenderer is responsible for the conformity of the forms used with the forms presented.

The tenderer clearly indicates in his tender which information is confidential and/or relates to technical or commercial secrets and cannot therefore be disclosed by the contracting authority.

2. Validity of the offer

The tenderers remain bound by their offer for a period of 70 calendar days, counting from the day following that of the opening of the offers.

3. Documents and certificates to provide

Tenderers include in their offer all the information requested under the selection and award criteria (see Part I, sections 3 and 4). The offer should contain the following documents and annex:

- **Document 1** - Completed, dated and signed Tender Form
- **Document 2** - A list of the main services subject to the contract (control and certification of non-profit organization / AISBL accounts) carried out during the last three years, indicating the amount, the date, and the public or private recipient providing:
  - Proof of his knowledge of the Belgian and European framework of the rules applicable to the control and certification of accounts of AISBLs or ASBLs, in particular the law of 23rd March 2019 “Code des sociétés et des associations”;
  - Proof of his knowledge of the Belgian and European framework of the rules applicable to the control and certification of accounts of SPRL;
  - Proof that it has the capacity to carry out audits in each country specified in this call for tender (Belgium);
  - Proof of his ability to write audit reports in French and English.
- **Document 3** - Minimum specific level required: the tenderer must rely on at least 3 convincing references relating to the control and certification of AISBL or ASBL accounts fulfilling at least two of the following three criteria:
  - 6.250 Million € of income other than exceptional;
  - Having at least 50 employees on average on an annual basis;
  - Having at least 3.125 Million € on the balance sheet;
- **Document 4** “Quality Sheet” - An explanatory note relating to the quality of the control including:
  - The description of the tenderer structure, its expertise and experience in auditing (size of the team, qualifications of team members etc.);
  - Résumé of the members of the « Institut des réviseurs d’entreprise / Institut van de Bedrijfsrevisoren » whom will be responsible for coordinating the mission in Belgium;
  - Description of the methodology (max. 6 pages A4) concerning the annual accounts of the ETUI;

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4. Submitting an offer

The offer and the annexes are drawn up in accordance with the forms provided for in these Tender Specifications. The offer must be established in electronic format (.pdf and/or .xls) by email and sent to the following address: obarth@etui.org cc rpalombella@etui.org.

The offer by email must be transmitted to the contracting authority no later than 23rd of September 2022 at 12.00. All offers received after this date will not be considered.

The offer (Document 1 to Document 6) and the Annex 1 – Declaration of Honour attached to the offer must be drawn up in English.

5. Tenders’ validity period

The validity period of tenders is forty (40) calendar days, starting from the date of closure of submitting the tenders for this Call for Tender.

SECTION III – PERFORMANCE PROVISIONS

By submitting its tender, the tenderer hereinafter referred to as “the Contractor” automatically renounces to its own general or specific terms of sale that would conflict with these specifications, even if they were mentioned in one or another document annexed to its tender.

1. Continuity and quality of services

The continuity of services must always be guaranteed. The Contractor has the obligation to provide the Contracting authority with the items / services meeting the following criteria:
- The items / services to be rendered shall be of high quality and compliant with the contract in terms of quality and price.
- The services to be rendered shall be in accordance with the description of the “Technical Specifications”, in Part II of this document and considering the objectives of the assignment.

2. Acceptance

The services will be closely followed by the Executive Officer. In case of defects arising during the execution of the services, these will be directly notified to the contractor per email. The contractor shall then repeat the work properly. Following the execution of ordered services, the contractor shall send to the contracting authority a detailed list of the executed services, worked days and hours.

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The contracting authority shall have ten (10) days from receipt of the report to approve or reject the report, with appropriate justification. If requested to do so, the contractor shall have five (5) days to submit additional information or a new report.

The abovementioned acceptance is definitive.

3. **Invoicing and payments**

3.1. **Invoicing**

The Contractor shall send separate invoices to each legal entity concerned by this tender for the service it will deliver to it. The Contractor shall send invoices mentioning the reference of this call for tender to finance@etui.org.

The invoicing of fees of the annual audit will be made in a staggered manner as follows:
- 25% of the annual amount at end of the second quarter;
- 25% at end of the third quarter;
- 25% at end of the fourth quarter;
- 25% at end of the first quarter.

The invoicing of the interim and final financial report for the European Commission project will have to be made after each report, on a case by case basis.

The Executive Officer will check the invoice and if the latter is correct, the payment will be processed according to the ETUI internal payment procedure and according to the terms and conditions of this call for tender. If the invoice is not correct, an e-mail will be sent to the Contractor to inquire about it, in which case, the payment shall be processed once the price is corrected.

3.2. **Payments**

Payments shall be executed only if the Contractor has fulfilled all its obligations by the date on which the invoice is submitted. Invoices are payable within thirty (30) calendar days following acceptance, as described in this document.

Payment is deemed to have been made on the date on which the Contracting Authority’s account is debited. The currency applicable to this contract is EURO. Payments shall be made to the Contractor’s bank account denominated in EURO.

4. **Contractual liability of the contractor and insurance**

The Contractor shall be liable for any direct loss arising from the performance or non-performance of the contract that is due to any fault or negligence on the part of the Contractor, its sub-Contractors or its employees or agents when performing the contract.

The Contractor shall take out professional indemnity insurance to cover the above-mentioned risks.

5. **Privacy – personal data protection**

Where the Contractor process personal data on behalf of the ETUI within the remit of the present contract, the present provisions shall govern the conditions under which the Contractor acting as processor shall process personal data on behalf of the ETUI, acting as data controller.

Within the remit of the present contract, the parties shall abide by the applicable laws in force and in particular, (1) the Belgian law of 8 December 1992 on the protection of privacy in relation to the processing of personal data.

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5.1. Description of the data processing object

The processor may process on behalf of the data controller the personal data required to provide the services object of the present contract. The nature of processing activities on personal data are assessed as unlikely to result in a high risk to the rights and freedoms of natural persons. The purposes of the processing shall be the audits as required by the ETUI in the framework of the execution of the present contract. The personal data processed shall be names, bank account, employer, email addresses, home address.

The categories of concerned data subjects shall be staff members of the ETUI, members of the ETUI governing bodies, ETUI participants to events, etc.

The data controller shall provide to the service provider (i.e. to the Contractor) the above-mentioned information required for the execution of the present contract.

5.2. Obligations of the processor towards the data controller

The processor shall:

- process data only for the above-mentioned purposes;
- process the personal data only on documented instructions from the controller, including the transfer of personal data to a third country or an international organisation. Those instructions and orders shall be found in the description of the required services as detailed in this document. Should the processor consider that the instructions are in breach of the GDPR or any other applicable provision be it under EU or national law, it shall immediately inform the data controller. Further, should the processor be under a legal (EU or national law) obligation to transfer data to a third State or an International Organisation, it shall inform the controller of that legal requirement before processing, unless that law prohibits such information on important grounds of public interest;
- ensure confidentiality of the personal data processed within the framework of the present contract;
- ensure that persons authorised to process the personal data have committed themselves to confidentiality or are under an appropriate statutory obligation of confidentiality and are properly trained regarding personal data processing;
- take due account about its tools, goods, apps or services of the principles of privacy by design and by default;
- take appropriate measures to ensure the security of processing;
- assist the controller by appropriate technical and organisational measures, insofar as this is possible, for the fulfilment of the data controller's obligation to respond to requests for exercising the data subject's rights under the GDPR: where the processor receives requests from the data subjects aiming to exercise their rights under the GDPR, the processor shall transfer those requests to the controller via the email address: privacy@ituc-csi.eu;
- assist the controller in meeting its GDPR obligations in relation to the notification of personal data breaches. In that regard, the processor shall notify the data controller of any personal data breach without undue delay and not later than 24 hours after having become aware of it per email to the Executive officer and in copy to the ETUI DPO (Data Protection Officer) email address: aponce@etui.org. This shall be accompanied by any necessary document that might help the data controller to notify the case to the competent supervisory authority;
- delete all personal data at the end of the period covered by this contract. The processor shall acknowledge destruction in writing provided to the controller;
- assist, where applicable, the data controller regarding the realization of required Data Protection Impact Assessment;
- communicate to the data controller, where applicable, the name and contact details of its DPO;
- maintain in writing a record of all categories of processing activities carried out on behalf of the
controller, containing:
- the name and contact details of the processor or processors and of each controller on behalf of which the processor is acting, and, where applicable, of the controller's or the processor's representative, and the data protection officer;
- the categories of processing carried out on behalf of each controller;
- where applicable, transfers of personal data to a third country or an international organisation, including the identification of that third country or international organisation and, in the case of transfers referred to in the second subparagraph of GDPR Article 49(1), the documentation of suitable safeguards;
- where possible, a general description of the technical and organisational security measures.
- submit to audits and inspections, provide the controller with whatever information it needs to ensure that the data controller and processor are both meeting their GDPR Article 28 obligations, and tell the controller immediately if it is asked to do something infringing the GDPR or other data protection law of the EU or a member state.

Right of access by the data subject

The data controller shall be the one providing to the data subjects concerned by processing activities the required information at the time of collection of data.

5.3. Obligations of the controller towards the processor

The data controller shall:
- provide to the processor the information mentioned above;
- document in writing any instruction provided to the processor regarding the data processing;
- ensure prior to and during the data processing that obligations deriving from the GDPR are duly observed;
- supervise the data processing, including regarding audits and inspections at the processor.

6. Confidentiality

All the Contracting Authority's internal information and documentation supplied or produced during the execution of the contract is and will remain the property of the Contracting Authority. All the Contractor's internal information and documentation supplied or produced is and will remain the property of the Contractor. The Contractor will treat all material encountered during the performance of the contract, including any data on the Contracting Authority's network, as confidential for an indefinite period, and will not disclose the material to any third party, except when previously duly authorised to do so by the Contracting Authority. The Contractor may only use the information for the purposes identified in the contract. The Contractor shall take all appropriate and practical steps to maintain the information's confidentiality and shall restrict access to the material and areas only to carry out the tasks laid down in the Technical Requirements in the part II of this document.

The use of information obtained by the Contractor in the course of the contract for purposes other than the fulfilment of the contract shall be forbidden, unless the Contracting Authority has specifically given prior written authorisation to the contrary.

Any distribution or publication of information regarding the contract shall require prior agreement by the Contracting Authority. This includes the mention of the Contracting Authority in the Contractor's list of references.

7. Conflict of interest

The Contractor shall take all appropriate and necessary measures to prevent any situation that could compromise the impartial and objective performance of the tasks under this contract. The Contractor shall ensure that its staff and management are not placed in a situation, which could give rise to conflicts of interest.
Any potential or declared conflict of interest shall be communicated without delay in writing to the Contracting Authority. The Contractor shall immediately take measures to resolve it.

The Contracting Authority reserves the right to verify that measures taken by the Contractor in cases of conflict of interest are adequate. It may require additional measures to be taken, if necessary, within precise time limits that it shall set. The Contractor shall replace immediately and without any compensation from the Contracting Authority, any member of its staff working on this contract exposed to such conflict of interest.

8. Assignment

The Contractor shall not assign the rights and obligations arising from the contract, in whole or in part, without prior written authorisation from the Contracting Authority.

In the absence of the authorisation, or in the event of failure to observe the terms thereof, assignment by the Contractor shall not be enforceable against and shall have no effect on the Contracting Authority.

9. Subcontracting

The Contractor shall not subcontract any part of the present contract to sub-contractors (other than those mentioned in the tender of the Contractor and only in the proportion presented in the tender). Should the recourse to other sub-contractors be necessary in the run of the Contract, the Contractor shall not subcontract without prior written agreement of the Contracting Authority. In order to obtain such an authorization, the Contractor shall inform the ETUI of its intention in writing and prior to subcontracting. This information shall describe the intended (processing) activities to be subcontracted, the identity and contact details of the sub-contractor.

10. Unforeseeable circumstances (force majeure)

Unforeseeable circumstances shall mean any unforeseeable and exceptional situation or event beyond the control of the parties, which prevents either of them from performing any of the obligations under the contract. Unforeseeable circumstances relate to circumstances not attributable to error or negligence of the parties and that could not have been avoided by the exercise of due diligence. Deficiencies in equipment or material or delays in making it available, labour disputes, strikes or financial problems cannot be invoked as unforeseeable circumstances unless they derive directly from a relevant case of unforeseeable circumstances.

If any party is faced with unforeseeable circumstances it shall notify the other party without delay stating the nature, likely duration and foreseeable effects. This notification will take place at the latest within 30 days of the event.

Neither party shall be in breach of its contractual obligations if it has been prevented from performing the tasks due to unforeseeable circumstances. Remuneration in cases of unforeseeable circumstances shall be limited to tasks executed. The parties shall take the necessary measures to reduce damage to a minimum.

11. Fines, penalties and damages

If the performance of the contract does not meet the expectations of the Contracting Authority, the Contracting Authority can impose fines, penalties, request to shorten the duration of the contract, claim damages or even terminate the contract. Articles 44 to 51 GRP RD are applicable.

If the Contracting Authority wants to take any of the above measures it shall send a letter to the Contractor clarifying the reasons and motivation.

12. Audit

The ETUI is financially supported by the European Union.
The contractor is aware that some donors of the ETUI (i.e. The European Commission) might ask to conduct audits or asks information related to the methodology of audit followed. The Contracting Authority must ensure that its Donors, including the European Commission, the European Court of Auditors (ECA) and the European Anti-Fraud Office (OLAF) can exercise their rights to carry checks, reviews, audits and investigation towards their Contractors, and that any information requested is readily available.

Therefore, by submitting a tender to the Contracting Authority, the tenderer recognizes and accepts this rule. During the contract, the Contractor must ensure that ETUI donors or auditors, the Commission, the European Court of Auditors (ECA) and the European Anti-Fraud Office (OLAF) can exercise their rights, for a period of up to three years after the awarding date of this contract.

Any question in this regard arising during the contract shall be addressed by the Contractor by email to obarth@etui.org.

13. Applicable law and jurisdiction

In the event of dispute, the parties shall seek to resolve such dispute amicably. For any disputes between the parties concerning the validity, interpretation or performance of the contract, the Contractor acknowledges the exclusive competence of the Brussels law courts. The proceedings shall be heard in French. Only Belgian law shall apply to the contract.

14. Termination

The contract may be terminated without any compensation for the Contractor if it appears, during the course of the contract, as a result of verifications by the Contracting Authority, that one of the ground for exclusion as defined in this document is met or in any other circumstances for which termination is foreseen.
Part II – Technical Specification

1. Scope of work

1.1. General objectives

By the present procurement procedure, the ETUI, hereby being referred to as “the Contracting Party” or “ETUI” is aiming at appointing statutory (external) auditors (hereby being referred to as “the contractor”) who will be responsible for the audit and certification of the accounts of the Contracting Party 2022-2023, 2023-2024, 2024-2025.

The ETUI is closing accounts on 31/03 of each year. The first accounting year concerned by this contract will end on 31/03/2023. In addition, the ETUI will require intermediary audits for reporting purposes to its donors which will need to be planned already in the course of the year 2022.

A more complete description of the control tasks and expected deliverables can be found in section below.

1.2. Detailed work scope

This procurement procedures aims at selecting the Statutory auditors who will be responsible for auditing the ETUI.

1.2.1. The ETUI

The European Trade Union Institute (ETUI) is a non-for-profit organisation (www.etui.org) located in Brussels. The ETUI conducts research and provides scientific, educational and technical support to the European Trade Union Confederation (ETUC) and its affiliates. The ETUI conducts and commissions research of strategic relevance for the labour movement on issues pertaining to the integration of the European Union. The ETUI has over the years established itself as a key player in research on industrial relations, labour market issues including occupational health and safety, quality of job, digitalisation and climate change and European Union governance issues.

More information about the ETUI and its governing bodies you can find on the ETUI website www.etui.org

The ETUI is receiving its funding mainly from two different source:

- The main part of the funding is coming from the European Commission grant.
- The other part of the funding is coming from different donors (ILO, Workers’ participation contributions, service contracts etc.)

To achieve its missions, the ETUI implements series of activities, meetings, workshops, trainings and dissemination activities. Most of its activities imply travel expenses and meeting cost.

The analytical system is allowing a monitoring of the expenses and revenue per strategic priority, activities, projects, source of fund. Projects financed by Donors are representing around 13 million per year in average. Most activities are organised for the European Commission grant and incurring expert fees, subcontracting fees, as well as travel, hotel and meeting expenses for staff members and participants.

<table>
<thead>
<tr>
<th>Name of donor</th>
<th>% of funding</th>
<th>Average Number of entries</th>
</tr>
</thead>
<tbody>
<tr>
<td>European Commission</td>
<td>90%</td>
<td>4000</td>
</tr>
<tr>
<td>Other contributions</td>
<td>10%</td>
<td>200</td>
</tr>
</tbody>
</table>
The EU have their own auditing requirements: the Audit on the project must be done according to standards 2006/43/EC and ISO Standards ISA800.

In total, the ETUI has around EUR 13.4 million of revenue per year and EUR 13.2 million of costs per year.

2. Control Methodology

The methodology and certification of the financial statements will be established by an independent auditor qualified to carry out the legal control of accounting documents in accordance with Directive 2014/56/EU of the European Parliament and of the Council transposed into the law of 7 December 2016 on the organization of the profession and public oversight of company auditors and Belgian national regulations (law of June 27, 1921 and subsequent amendments) and standards in this area (as set out by the “Accounting Standards Commission”), or by an independent and competent public officer to whom the competent national authorities have given the capacity to audit the ETUI and who has not been involved in the preparation of the financial statements.

The statutory auditor is appointed by the General Assembly of the ETUI. The statutory auditor reports to the General Assembly and the Workers’ Council.

2.1. Description of the mission

The mission of the statutory auditor is to provide:
- An independent and objective opinion on the real image and the conformity of the financial statements of the ETUI, in compliance with international audit standards and according to the legal requirements and audit standards applicable in Belgium, as issued by the “Institut des Réviseurs d’Entreprises / Institut van de Bedrijfsrevisoren” or by similar organisation in the related country of the Auxiliary organisations;
- Whenever applicable, the external auditor will also be responsible for the certification of the financial reports the ETUI need to submit to their respective donors in accordance with the rules defined in each Grant Agreement signed between the ETUI and its Donors (manly, the European Commission).

2.2. Timeframe for providing the services

The annual audits is performed after the closing of account occurring on March 31 every year. The external audits are performed before the annual accounts are submitted for approval to the General Assembly of the ETUI and before the checking of the ETUI Internal Auditors. The annual accounts are based on the audited figures. The reports of the external auditors are presented to the Internal Auditors and to the General Assembly for approval. It needs to be noted that the external auditors might be requested to participate in the General Assembly when the audited accounts are presented.

Usually, the General Assembly meeting during which the Audited Annual Accounts are to be approved occurs in the course of October. The report from the Auditors must be submitted to the Internal Auditors at least 1 month before the General Assembly meeting. A calendar taking into account the different steps will be established on a yearly basis and communicated beforehand to the Contractor. It can already be estimated that the final report shall be ready, around the end of August of each calendar year. The final financial report to the European Commission should be done before end of May.

The report of the external auditor might also be provided to European Commission, the European Court of Auditor, the European Anti-Fraud Office (OLAF) or to any other organisation as deemed necessary by the ETUI.

The report must be written in French and English. It needs to be noted that the report will need to be translated.
2.3. Mandate of the External Auditor

The external auditor should have unrestricted access to all (administrative) files, archives, organizational assets and personnel. The external auditor should have the opportunity to contact the members of the General Assembly, of the Management Team and of the Internal Audit directly, if the external auditor deems it necessary.

The external auditors are free to choose audit controls and techniques to achieve their objectives if it is reasonably justified by the mission and scope of the external audit, as described above.

2.4. Audit Methodology

The audit will include a risk assessment of material misstatements in the financial statements. In making these risk assessments, the external auditor will take into account the internal control pertaining the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate to the circumstances but not aiming at expressing an opinion on the effectiveness of the internal control. International standards will be used by the Contractor to develop the external audit methodology, in accordance with the terms of reference and the "Internal Audit Standards" as published by the IAASB.

2.5. Audit Report

The reports as required by Belgian law will include:

- An introduction reflecting the work done and the specific scope and approaches of audit performed;
- An auditor's opinion on the financial statements;
- Recommendations;
- Additional comments, referring to the compliance of the ETUI with the applicable law;
- Will be written in French and English.

The EC financial reports will be completed using the template for ESF and SOCPL Operating Grants annexed to the grant agreement.

The findings of the external audit will be discussed by the external auditor with the Finance and Administration Manager, the General Director before drafting the final auditor's report. Those reports will then be presented first to the Internal Auditors (if applicable) and then to the ETUI governing bodies. Each Governing Body will acknowledge the report of the external auditor during their meeting and discharge them.
TENDER FORM

Tender Form for Call for Tender Statutory Auditor

Multiannual contract for Statutory Auditors for the ETUI

Contracting Authority:
ETUI, Boulevard du Roi Albert II 5, B 1, BE-1210 Brussels, Belgium

Tenderer:
(In the case of a natural person:)
- THE UNDERSIGNED ... (surname, first name)
  Capacity or profession: ...
  Nationality: ...
  Domiciled at: ... (country, locality, street, no.)
  Tel.: ...
  Fax.: ...
  Email: ....

(In the case of a legal entity:)
- THE COMPANY ... (trade or company name, legal form)
  Nationality: ...
  Head office: ...
  Tel.: ...
  Fax.: ...
  Email: ....
  represented by the undersigned:... (for each person: surname, first name, job title)

Declares:
(For both natural persons and legal entities:)
- To be subject to VAT under number .........................
- To bear the Trade Register Number: .........................

Hereby undertakes, on its movable and immovable property, to perform, in accordance with the terms and conditions of the Call for Tender, the contract for the following price (VAT included):

Financial Offer
- Global annual price for the ETUI as a statutory auditor EUR..........
- Global annual price for the ETUI Works' Council, EUR..........
- Global annual price for ETUI EC project (2 per year), EUR..........
- Hourly rate per profile
  ○ Profile 1..................EUR..........
  ○ Profile 2..................EUR..........
  ○ Profile 3..................EUR..........

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etui.
Provides following additional information:

- Last name/first names/address of the contact in charge of the tender file:

- Contact's telephone number/e-mail address:

Payments shall be made by bank transfer to the account number opened in the name of held in the financial institution

Provides in documents (Document 1 to Document 6) and annex (Annex 1 – Declaration of Honour) all the information requested in the “Tender Specifications”, in view of the selection and evaluation of quality:

- The completed, dated and signed Tender Form (Document 1);
- A list of the main services subject to the contract carried out during the last three years (Document 2);
- Minimum specific level (Document 3);
- “Quality sheet” (Document 4); an explanatory note relating to the quality of the control;
- The tenderer's statutes (Document 5);
- Proof that the signatory of the offer is qualified to do so (Document 6);
- Declaration of Honour (Annex 1)

Signed at .............................................

Date .....................................................

The tenderer (signature)
DECLARATIONS OF HONOUR

ANNEX 1.1: DECLARATION OF HONOUR
(To be completed by companies)

I HEREBY CERTIFY, AS CANDIDATE/LEGAL REPRESENTATIVE OF THE CANDIDATE,

THAT THE CANDIDATE:

– is not bankrupt or being wound up, is not having his/her affairs administered by the courts, has not entered into an arrangement with creditors, has not suspended business activities, is not the subject of proceedings concerning those matters or is not in any analogous situation arising from a similar procedure provided for in national legislation or regulations;

– has not been convicted of an offence concerning his/her professional conduct by a judgment which has the force of res judicata;

– is not guilty of grave professional misconduct proven by any means which the contracting authority can justify;

– has fulfilled his/her obligations relating to the payment of social security contributions or the payment of taxes in accordance with the legal provisions of the country in which he/she is established or with those of the country of the contracting authority or those of the country where the contract is to be performed;

– has not been the subject of a judgment which has the force of res judicata for fraud, corruption, involvement in a criminal organisation or any other illegal activity detrimental to the Communities’ financial interests;

– has not been declared to be in serious breach of their obligations following involvement in another contract procurement procedure or grant award procedure financed by the Community budget.

Signature...........................................................................................................Date:.................................................................

THAT THE CANDIDATE /legal representative of the candidate:

– is not subject to any conflict of interest;

– that the candidate will inform the contracting authority, without delay, of any situation constituting a conflict of interest or which could give rise to a conflict of interest;

Signature...........................................................................................................Date:.................................................................
To the best of my knowledge, all information provided is true and accurate.

Signature...............................................................Date:................................................

The ETUI reserves the right to check the information provided. Together with this form, duly signed, the candidate undertakes to send any additional document which the ETUI considers necessary to perform its checks.

By signing this form, the undersigned acknowledges that he/she accepts controls/audits from the European Commission under the same conditions as the ETUI.

Signature...............................................................Date:................................................
ANNEX 1.2: DECLARATION OF HONOUR CONCERNING SELF-EMPLOYED STATUS
(To be completed by natural persons/freelancer)

Surname: ........................................................................................................................................

First name: ....................................................................................................................................

Address: (Street, town or city, post code, country of residence)
........................................................................................................................................................
........................................................................................................................................................
........................................................................................................................................................

Residence for tax purposes (if different from legal domicile):
........................................................................................................................................................
........................................................................................................................................................

I hereby declare on my honour that:

(1) I am self-employed for the purposes of performance of any contract to be concluded under the Call
    for Tender No. ETUI 2022-17. Statutory Auditors and, in accordance with the applicable national
    provisions,

    □ I am liable to VAT under the following number: .................................................................

    □ I hold a small business exemption from VAT or other exemption without entitlement to
        deduct VAT on inputs.

    □ Other .................................................................................................................................

    (Tick the appropriate box.)

(2) I am in compliance with the relevant national provisions applicable in my country as regards tax and
    social security contributions.

The above information is accurate and true.

Date and signature

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