

Date: 01 April 2022

To: **All Bidders**

From: **International Development Law Organization, Headquarters Procurement Unit**

Subject: **RFP N_2022_FIN_001 External Audit Services**

Clarifications Letter No: 2

Reference is made to IDLO **RFP N_2022_FIN_001** issued on 18 March 2022 for the procurement of External Audit Services through IDLO Tenders website.

Please find hereunder the queries received and IDLO's response to them.

- 1. We note on pg.18 of the RFP the need to conduct "local statutory audits (if called upon) and local project audits in all regional and project offices mentioned above, if required". Might it be possible to have a better idea in which territories these audits are conducted (on average, over the last two years, 22 project audits annually)?**
 - IDLO Reply: IDLO has received requests from donors to perform some audit work in Uganda, Myanmar and Mexico. However, all other project audits are conducted in Rome, Italy, where we have stored all documents supporting the project financial transactions.
- 2. Specifically, would it be possible to know whether there are already local audit requirements?**
 - IDLO Reply: Currently the only local audit requirement is for Uganda country office
- 3. For the year 2021, in which jurisdictions were local statutory auditors in place?**
 - IDLO Reply: Donor specific audit requests were made for Uganda and Myanmar.
- 4. Does IDLO have a common accounting system used across for all local component entities?**
 - IDLO Reply: IDLO uses MS NAVISION ERP System across all offices.
- 5. If there are systems also for reporting purposes locally, what are the significant differences?**
 - IDLO Reply: There are no significant differences.
- 6. May we have a detail of IDLO's revenues and costs worldwide in order to better understand the significance of the individual components. Would it be possible to obtain an Excel file with the detailed split of revenues and costs in the countries in which IDLO operates? In particular, would it be possible to receive the percentage of the revenues received outside of Rome?**
 - IDLO Reply:
Program Revenue = 2021 – Euro 35 million; 2020 – Euro 31 million
Program Costs = 2021 – Euro 31 million; 2020 – Euro 28 million
See file "Revenue by Country" attached to this tender advertisement.
- 7. We noted the answer nr. 4 on your clarifications letter dated 28 March 2022 by which we have understood that all accounting records and documentation pertaining to the IDLO country offices are available in Rome. Could you kindly confirm that all the period-end or consolidation entries are made at the Headquarters in Rome?**
 - IDLO Reply: Confirmed.

8. Please clarify that this [RFP] is for Local firms or International firms can also Bid.

- IDLO Reply: The RFP is open to all firms. However, do note that as per the information found in the Terms of Reference, most audits will be done in Rome, Italy and in countries where IDLO operates depending on donor requests, as per the RFP.

9. Does IDLO produce country specific financial statements that require an audit? Do they receive revenue directly from donors or from IDLO HQ only?

- IDLO Reply: IDLO does not produce country specific financial statements. IDLO and all its offices are a single entity. All transactions covering revenue and expenditure are included in the audited financial statements for IDLO HQ. Revenue received in any location is included in the audited financial statements for IDLO Rome. As previously explained country specific project audits are required.

For your consideration while preparing your response to the above-mentioned RFP. All other terms and conditions of the tender remain unchanged and remain applicable in full force.

We appreciate your continuous interest with IDLO and looking forward to receiving your valued offer.

Headquarters Procurement Unit IDLO

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