

Date: 05 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: 3**

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. Does IDLO produce country specific financial statements that require an audit? Do they receive revenue directly from donors or from IDLO HQ only? [revised from Question No. 9 on Clarifications Letter No. 2]**
  - 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, which take place in the various countries in which IDLO operates.
- 2. Are audits conducted in country or from Rome?**
  - IDLO Reply: Generally, IDLO audits are conducted from Rome. However, some donors may require special purposes audits that require country verification. Therefore, it is expected that the auditor would have an international presence that matches IDLO's and which would allow them to rely on an opinion issued by a local partner.
- 3. We make reference to the RFP for external audit services and specifically to the request under point 1.2 to "Include reference to any history of litigation and arbitration in which the organization / firm has been involved". We hereby kindly ask you to clarify the specific meaning, for the purpose of this RFP, of the term "litigation". Considering that the firm is not included in IDLO Sanctions lists (EU, US, UN) (as request art. 22. Let. A), in our view the request should be related to any decision issued against the firm by a Judicial Authority having the force of res judicata. In addition, we consider as appropriate to limit the mentioned request to a specific time-frame. In our view the request could be limited to the previous three years (i.e. the time-frame generally used as market standard for audit RFP).**
  - IDLO Reply: For purposes of the RFP, bidders should disclose information regarding material civil or criminal litigation, or arbitration matters, whether pending or concluded, that involve the bidder and may have potential significant reputational impact; reflect potential conflicts of interest; relate to the performance of audit services (including any judgments issued); or relate to allegations of significant financial misconduct. Such disclosures should include basic information regarding the allegations, the amount of damages asserted, and the status of the matter. Disclosure should be made for matters arising in at least the last 5 years, however any such matters that might reflect the existence of potential conflicts of interest should be reported regardless of date.

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

Headquarters  
Viale Vaticano, 106  
00165 Rome, Italy  
Tel + 39 06 4040 3200  
Fax + 39 06 4040 3232  
idlo@idlo.int

Branch Office  
Hofweg 9E  
2511AA The Hague  
The Netherlands  
Tel + 31 70 240 0870  
thehague@idlo.int

Office of the Permanent Observer  
to the United Nations  
336 East 45th Street, 11th floor  
New York, NY, 10017, USA  
Tel + 1 212 867 9707  
newyork@idlo.int

Office of the Permanent Observer  
to the United Nations  
23 av. de France  
1202 Geneva, Switzerland  
Tel + 41 22 734 41 40  
geneva@idlo.int

idlo@idlo.int  
www.idlo.int  
 @IDLO  
 IDLOnews