

INTERNATIONAL DEVELOPMENT LAW ORGANIZATION
Request For Proposal

Reference: **RFP N_2022_FIN_001**

Date: March 18, 2022

Dear Sir/Madam,

The International Development Law Organization (IDLO) kindly requests your Company/Organization to submit a Proposal for Audit Services for the fiscal year starting January 1, 2022, to December 31, 2024, with a possible extension of 2 additional years, that is, 2025 and 2026. The full requirement is described in Annex C.

We also request that your Proposal is submitted using the format specifically detailed in Annex D, E and F.

Proposals submitted by email must be limited to a maximum of **10MB, virus-free** and no more than two email transmissions. They must be free from any form of virus or corrupted contents, or the quotations shall be rejected.

Proposal shall be evaluated based on the criteria set in Annex B.

IDLO is not bound to accept any Proposal, nor award a Contract, nor be responsible for any costs associated with a Bidder's preparation and submission of a Proposal, regardless of the outcome or the manner of conducting the selection process.

IDLO encourages every prospective Bidder to avoid and prevent conflicts of interest, by disclosing to IDLO if you, or any of your affiliates or personnel, were involved in the preparation of the requirements, design, specifications, cost estimates, and other information used in this Request for Proposal (RFP).

By submitting a Proposal in response to this information, Bidders are confirming acceptance of IDLO's General Terms and Conditions in full and Payment Policy of payment within 30 days after delivery of service on presentation of complete and correct invoice.

This RFP consists of the following Annexes. Please be guided by these in preparing your Proposal:

a.	Instructions to Bidders	Annex A
b.	Technical Evaluation Criteria	Annex B
c.	Terms of Reference (TOR)	Annex C
d.	Proposal Submission Form	Annex D
e.	Bidder Information Form	Annex E
f.	Bidder's Proposal	Annex F
g.	IDLO General Terms and Conditions for the Procurement of Goods or Services and IDLO Supplier Code of Conduct	Annex G

For any questions/clarifications related to this RFP before Deadline for Submissions of Proposals, please contact IDLO on tenders@idlo.int and mention **Clarification RFP N_2022_FIN_001** in the subject section of your email.

Deadline for Submission of Proposals: On or before

Date: April 8, 2022

Time: 15:00 hours Rome, Italy local time.

Thank you and we look forward to receiving your quotation.

Sincerely yours,

International Development Law Organization | IDLO
IDLO Headquarters

**ANNEX A
INSTRUCTIONS TO BIDDERS**

1. General Considerations	<p>In preparing the Proposal, the Bidder is expected to examine the RFP in detail. Material deficiencies in providing the information requested in the RFP may result in rejection of the Proposal.</p> <p>The Bidder will not be permitted to take advantage of any errors or omissions in the RFP. Should such errors or omissions be discovered, the Bidder must notify IDLO.</p>
2. Cost of the Proposal	<p>The Bidder shall bear all costs associated with the preparation and submission of the Proposal.</p> <p>IDLO will in no case be responsible or liable for those costs, regardless of the conduct or outcome of the solicitation.</p>
3. Currency of Proposals	Proposals shall be nominated exclusively in EUR .
4. Language of the Proposal	The Proposal and all correspondence and documents relating to the Proposal exchanged by the Bidder and IDLO shall be written in the English language.
5. Deadline for Submissions of Proposals	<p>The Proposal shall be addressed to IDLO on or before Date: April 8, 2022 Time: 15:00 hours Rome, Italy local time.</p> <p><i>Note: Proposals submitted by email must be limited to a maximum of 10MB, virus-free and no more than two email transmissions. They must be free from any form of virus or corrupted contents, or the quotations shall be rejected.</i></p>
6. Delivery Term and Place	Services are to be provided to: International Development Law Organization, Rome, Italy.
7. Documents comprising the Bidder's Proposal	<p>The Proposal shall comprise the following components:</p> <ol style="list-style-type: none"> 1. Proposal Submission Form (see Annex D). 2. Bidder Information Form (see Annex E). 3. Bidder's Proposal divided into: <ol style="list-style-type: none"> a. Technical Proposal (see Annex F1) b. Financial Proposal /Price Schedule (see Annex F2)
8. Contents of solicitation documents	<p>Proposals must offer services for the total requirement, unless specified otherwise in this RFP.</p> <p>Proposals offering only part of the requirement will be rejected.</p>

	<p>The Bidder is expected to examine all corresponding instructions, forms, terms, and specifications contained in the Solicitation Documents. Failure to comply with these documents will be at the Bidder's risk and will affect the evaluation of the Proposal.</p>
9. Clarification of solicitation documents	<p>A prospective Bidder requiring any clarification on this RFP may contact IDLO by email on tenders@idlo.int no later than 72 hours prior to the deadline for submission of Proposals.</p> <p>Please mention Clarification RFP NO. 2022_FIN_001 in the subject section of your email.</p> <p>Written copies of the organization's response (including an explanation of the query but without identifying the source of inquiry) will be sent to all prospective Bidders that have received the Solicitation Documents or posted on IDLO website.</p> <p>Any delay in IDLO's response shall not be used as a reason for extending the deadline for submission, unless IDLO determines that such an extension is necessary and communicates a new deadline to all the Bidders.</p>
10. Amendments of solicitation documents	<p>At any time prior to the deadline for submission of Proposals IDLO may, for any reason, whether at its own initiative or in response to a clarification requested by a prospective Bidder, modify the Solicitation Documents by amendment.</p> <p>All prospective Bidders that have received the Solicitation Documents will be notified in writing of all amendments to the Solicitation Documents.</p> <p>In order to afford prospective Bidders reasonable time for taking the amendments into account and preparing their offers, the procuring IDLO entity may, at its discretion, extend the deadline for the submission of Proposals.</p>
11. Technical Proposal	<p>The Bidder shall structure the technical part of the Proposal as follows:</p> <p>(a) Proposed methodology This section should demonstrate the Bidder's responsiveness to the TOR/specifications by identifying the specific components proposed, addressing the requirements, as specified, point by point; providing a detailed description of the essential performance characteristics, proposed warranty and demonstrating how the proposed methodology meets or exceeds the requirements.</p> <p>The Technical part of the Proposal should not contain any pricing information whatsoever on the services offered. Pricing information shall be separated and only contained in the appropriate Price Schedules. Any technical proposal containing price information will be disqualified from consideration.</p>

	<p>It is mandatory that the Bidder's Proposal numbering system corresponds with the numbering system used in the body of this RFP. All references to descriptive material and brochures should be included in the appropriate response paragraph, though material/documents themselves may be provided as annexes to the Proposal/response.</p> <p>Information which the Bidder considers proprietary, if any, should be clearly marked "proprietary" next to the relevant part of the text and it will then be treated as such accordingly.</p>
<p>12. Format, signing sealing, marking and submission of Proposals</p>	<p>The Proposal shall be signed by the Bidder, or a person or persons duly authorized to bind the Bidder to the contract. The latter authorization shall be indicated by written power-of-attorney accompanying the Proposal.</p> <p>The Proposal must be submitted using the format specifically detailed in Annex D, E and F.</p> <p>A Proposal shall contain no interlineations, erasures, or overwriting except, as necessary to correct errors made by the Bidder, in which case such corrections shall be initialled by the person or persons signing the Proposal.</p> <p>The Proposal will consist of two attached files named “Technical Proposal” and “Financial Proposal”.</p> <p>The “Financial Proposal” file will contain Price Schedule (see Annex F2) and will be password-protected by the Bidder. If the proposal passed the Technical Evaluation, IDLO will additionally communicate with Bidders for obtaining the password for Financial Proposal. Only Financial Proposals from Bidders whose Technical Proposals have passed the Technical Evaluation will be opened.</p> <p>The Bidder shall send two emails: one for Technical Proposal and one for the Financial Proposal to the following e-mail address: tenders@idlo.int with the Subject: “Technical Proposal for RFP No. 2022_FIN_001” and with the Subject: “Price Proposal for RFP No. 2022_FIN_001” before the deadline stipulated in this RFP.</p>
<p>13. Joint Venture, Consortium, or Association</p>	<p>If the Bidder is a group of legal entities that will form or have formed a Joint Venture (JV), Consortium or Association for the Proposal, they shall confirm in their Proposal that : (i) they have designated one party to act as a lead entity, duly vested with authority to legally bind the members of the JV, Consortium or Association jointly and severally, which shall be evidenced by a duly notarized Agreement among the legal entities, and submitted with the Proposal; and (ii) if they are awarded the contract, the contract shall be entered into, by and between IDLO and the</p>



	<p>designated lead entity, who shall be acting for and on behalf of all the member entities comprising the joint venture.</p> <p>After the Deadline for Submission of Proposal, the lead entity identified to represent the JV, Consortium or Association shall not be altered without the prior written consent of IDLO.</p> <p>The lead entity and the member entities of the JV, Consortium or Association shall abide by the requirement outlined in the following section in respect of submitting only one proposal.</p> <p>The description of the organization of the IV, Consortium or Association must clearly define the expected role of each of the entity in the joint venture in delivering the requirements of the RFP, both in the Proposal and the JV, Consortium or Association Agreement. All entities that comprise the JV, Consortium or Association shall be subject to the eligibility and qualification assessment by IDLO.</p> <p>A JV, Consortium or Association in presenting its track record and experience should clearly differentiate between:</p> <ul style="list-style-type: none"> a) Those that were undertaken together by the JV, Consortium or Association; and b) Those that were undertaken by the individual entities of the JV, Consortium or Association. <p>Previous contracts completed by individual experts working privately but who are permanently or were temporarily associated with any of the member firms cannot be claimed as the experience of the JV, Consortium or Association or those of its members, but should only be claimed by the individual experts themselves in their presentation of their individual credentials.</p> <p>JV, Consortium or Associations are encouraged for high value, multi-sectoral requirements when the spectrum of expertise and resources required may not be available within one firm.</p> <p>The description of the organization of the JV, Consortium or Association must clearly define the expected role of each of the entity in the joint venture in delivering the requirements of the RFP, both in the Proposal and the JV, Consortium or Association Agreement. All entities that comprise the JV, Consortium or Association shall be subject to the eligibility and qualification assessment by IDLO.</p>
14. Only One Proposal	<p>The Bidder (including the individual members of any Joint Venture) shall submit only one Proposal, either in its own name or as part of a Joint Venture.</p> <p>Proposals submitted by two (2) or more Bidders shall all be rejected if they</p>



	<p>are found to have any of the following:</p> <ul style="list-style-type: none"> a) they have at least one controlling partner, director, or shareholder in common; or b) any one of them receive or have received any direct or indirect subsidy from the other/s; or c) they have the same legal representative for purposes of this RFP; or d) they have a relationship with each other, directly or through common third parties, that puts them in a position to have access to information about, or influence on the Proposal of, another Bidder regarding this RFP process; e) they are subcontractors to each other's Proposal, or a subcontractor to one Proposal also submits another Proposal under its name as lead Bidder; f) or some key personnel proposed to be in the team of one Bidder participates in more than one Proposal received for this RFP process. This condition relating to the personnel, does not apply to subcontractors being included in more than one Proposal.
15. Late Proposals	Any Proposal received by IDLO after the deadline for submission of Proposals, pursuant to clause <i>Deadline for the submission of Proposals</i> , will be rejected and sent back unopened or destroyed unopened if the return cannot be secured unless the Proposal was sent by email but was not properly received due to issues in IDLO mailing system.
16. Validity Period of Proposals	All Proposals will be valid for 90 days from the deadline for submission of Proposals. In exceptional circumstances IDLO may request the Bidders to extend the validity of the Proposal beyond what has been initially indicated in this RFP. The Bidders shall be invited to confirm the extension in writing, without any modification whatsoever on the Proposal. The Bidders may choose not to extend the validity period of the Proposals upon request of IDLO.
17. Modification and withdrawal of Proposals	<p>The Bidder may modify/withdraw its Proposal after the Proposal's submission, provided that written notice of the withdrawal is received by IDLO prior to the deadline prescribed for submission of Proposals.</p> <p>The Bidder's modification/withdrawal notice shall be prepared, sealed, marked, and dispatched in accordance with the provisions of clause <i>Deadline for Submission of Proposals</i>.</p> <p>No Proposal may be modified nor withdrawn after the deadline for submission of Proposals.</p> <p>No Proposal may be modified/withdrawn in the Interval between the deadline for submission of Proposals and the expiration of the period of Proposal validity specified by the Bidder in the Proposal Submission Form.</p>



18. Amendment of the proposal	<p>At any time prior to the deadline of Proposal submission, IDLO may for any reason, such as in response to a clarification requested by a Bidder, modify the RFP in the form of an amendment to the RFP. Amendments will be made available to all prospective bidders.</p> <p>If the amendment is substantial, IDLO may extend the Deadline for submission of proposal to give the Bidders reasonable time to incorporate the amendment into their Proposals.</p>
19. Bidders' conference	<p><input checked="" type="checkbox"/> N/A</p> <p><input type="checkbox"/> Yes - A Bidder's conference will be conducted at [the date, time and location].</p> <p>All Bidders are encouraged to attend. Non-attendance, however, shall not result in disqualification of an interested Bidder. Minutes of the Bidder's conference will be disseminated on IDLO's website and shared by email to Bidders that attended.</p> <p>No verbal statement made during the conference shall modify the terms and conditions of the RFP, unless specifically incorporated in the Minutes of the Bidder's Conference or issued/posted as an amendment to RFP.</p>
20. Right to accept, reject, or render non-responsive any or all Proposals	<p>IDLO reserves the right to accept or reject any Proposal, to render any or all of the Proposals as non-responsive, and to annul the solicitation process and to reject all Proposals at any time prior to award of contract, without incurring any liability, or obligation to inform the affected Proposer(s) of the grounds for IDLO's action. Furthermore, IDLO shall not be obliged to award the contract to the lowest priced offer.</p>
21. Clarification of Proposals	<p>To assist in the examination, evaluation, and comparison of Proposals, IDLO may at its discretion ask the Bidder for clarification of its Proposal. The request for clarification and the response shall be in writing and no change in price or substance of the Proposal shall be sought, offered, or permitted.</p>
22. Evaluation of Eligibility and Qualification	<p>In general terms, Bidders that meet the following criteria may be considered qualified:</p> <ul style="list-style-type: none"> a) They are not included in IDLO Sanctions lists (EU, US, UN); b) They have a good financial standing and have access to adequate financial resources to perform the contract and all existing commercial commitments, c) They have the necessary similar experience, technical expertise, production capacity where applicable, quality certifications, quality assurance procedures and other resources applicable to the provision of the services required; d) They are able to comply fully with IDLO General Terms and Conditions of Contract; e) They do not have a consistent history of court/arbitral award

	<p>decisions against the Bidder; and</p> <p>f) They have a record of timely and satisfactory performance with their clients.</p>
23. Price variation	Bidders shall not vary their prices for any reason after the deadline of the tender and while the Proposal is still valid.
24. Preliminary Screening	IDLO will screen the Proposals' Annex D and E to determine whether they are complete, whether the documents have been properly signed, and whether the Proposals are generally in order. Only Bidders that pass will proceed to Technical Evaluation
25. Correction of errors	In the event of a discrepancy between the unit price and the total price, the unit price shall prevail, and the total price shall be corrected by IDLO. If the Bidder does not accept the final price based on IDLO's correction of errors, its Proposal will be rejected.
26. Due Diligence	<p>IDLO reserves the right to undertake a due diligence exercise aimed at determining to its satisfaction, the validity of the information provided by the Bidder. Such exercise shall be fully documented and may include, but need not be limited to, all or any combination of the following:</p> <ul style="list-style-type: none"> a) Verification of accuracy, correctness and authenticity of information provided by the Bidder; b) Validation of extent of compliance to the RFP requirements and evaluation criteria based on what has so far been found by the evaluation team; c) Inquiry and reference checking with Government entities with jurisdiction on the Bidder, or with previous clients, or any other entity that may have done business with the Bidder; d) Inquiry and reference checking with previous clients on the performance on on-going or contracts completed, including physical inspections of previous works, as necessary; e) Physical inspection of the Bidder's offices, branches, or other places where business transpires, with or without notice to the Bidder; f) Other means that IDLO may deem appropriate, at any stage within the selection process, prior to awarding the contract.

<p>27. Responsiveness of Proposals</p>	<p>IDLO will determine the substantial responsiveness of each Proposal to the RFP. For purposes of this Clause, a substantially responsive Proposal is the one which materially conforms to the requirement of the tender and any mandatory terms contained in the Solicitation Documents.</p> <p>IDLO's determination of a proposal's responsiveness is based on the contents of the Proposal itself without recourse to extrinsic evidence.</p>
<p>28. Evaluation of Proposal</p>	<p>A two-stage procedure is utilised in evaluating the Proposals after Preliminary Screening has been conducted; with evaluation of the Technical Proposal being completed prior to Financial Proposal being opened and compared.</p> <p>The Financial Proposals (Price Schedules) of the overall Proposals will be opened only for submissions that passed minimum technical score of 490 points of the maximum obtainable 700 points.</p> <p>The evaluation will be conducted in accordance with the cumulative analysis method, according to which the Technical and Financial Proposals have pre-assigned weights and pre-assigned maximum number of scores:</p> <ul style="list-style-type: none"> - Technical Proposal -70%, - 700 points maximum, - Financial Proposal - 30%, - 300 points maximum. <p>Technical Evaluation</p> <p>The technical Proposal is evaluated on the basis of its responsiveness to the Terms of Reference (TOR) as per the evaluation criteria below. The obtainable number of points specified for each evaluation criterion indicates the relative significance or weight of the item in the overall evaluation process.</p> <p>Financial Evaluation</p> <p>In the second stage the Financial Proposals of all Bidders who attained a minimum 490 points in Technical Evaluation will be reviewed. The lowest amount for technically qualified Financial Proposal will be awarded maximum 300 points and other Financial Proposals will be awarded points in accordance with the following formula:</p> <p><i>Financial Proposal score = (Lowest Price / Price under consideration) x 300.</i></p>
<p>29. Right to Vary Requirements at the time of the Award</p>	<p><input checked="" type="checkbox"/> N/A for Framework Agreement</p> <p><input type="checkbox"/> Yes - At the time of award of Contract, IDLO reserves the right to vary (increase or decrease) the quantity of [goods and/or services], by up to a</p>

	maximum twenty-five per cent (25%) of the total offer, without any change in the unit price or other terms and conditions.
30. Contract Award	The contract will be awarded to the Proposal with highest combined score obtained in Technical and Financial Evaluation.
31. Contract Signature	Within five (5) calendar days from the date of receipt of the Contract, the successful Bidder shall sign and date the Contract and return it to IDLO. Failure to do so may constitute sufficient grounds for the annulment of the award, and forfeiture of the Proposal Security, if any, and on which event, IDLO may award the Contract to the Second Ranked Bidder or call for new Proposals.
32. Debriefing	In the event that a Bidder is unsuccessful, the Bidder may request a debriefing from IDLO. The purpose of the debriefing is to discuss the strengths and weaknesses of the Bidder's submission, in order to assist the Bidder in improving its future proposals for IDLO procurement opportunities. The content of other proposals and how they compare to the Bidder's submission will not be discussed.
33. Payment Terms	IDLO will make payment within 30 days after satisfactory receipt of all services and upon submission of the invoice by the Supplier.
34. General Terms and Conditions and Supplier Code of Conduct	Any Contract or Purchase Order that will be signed as a result of this RFP shall be subject to the IDLO's General Terms and Conditions and Supplier Code of Conduct attached as Annex H. The mere act of submission of a Proposal implies that the Bidder accepts both Annexes in full.
35. Liquidated Damages	<input type="checkbox"/> N/A <input checked="" type="checkbox"/> Yes - For late delivery of <u>Services</u>, IDLO shall be entitled to claim liquidated damages from the Contractor in accordance with Article 18 of the General Terms and Conditions. If the Contractor fails to perform the requested Services within the time period specified and as stipulated in the terms and conditions of the Contract, IDLO may, without formal notice and without prejudice to its other remedies under the Contract, be entitled to liquidated damages for every day delay in the provision and completion of the Services.
36. Partial Bid	<input checked="" type="checkbox"/> Not permitted (All or Nothing) <input type="checkbox"/> Permitted

ANNEX B
TECHNICAL EVALUATION CRITERIA
Scoring Weight and Point

1. Expertise and capability of proposer	Score Weight	Points Obtainable
1.1 Brief description of the organization, including overall capabilities of the firm	65%	455
<ul style="list-style-type: none"> • Year and country of incorporation, 		
<ul style="list-style-type: none"> • Types of activities undertaken, 		
<ul style="list-style-type: none"> • Approximate annual billings, 		
<ul style="list-style-type: none"> • Affiliation with worldwide firm, 		
<ul style="list-style-type: none"> • Presences of offices in other countries where IDLO operates, 		
<ul style="list-style-type: none"> • Experience in audit of IGO according to IPSAS, 		
<ul style="list-style-type: none"> • Firms' specialties that could be advantageous to the audit of IDLO – ERP Systems, IPSAS experts, 		
<ul style="list-style-type: none"> • Types of clients / sectors, number of large clients/clients spread – not overly reliant on few clients. 		
1.2 Litigation and Arbitration history		
<ul style="list-style-type: none"> • Include reference to any history of litigation and arbitration in which the organization / firm has been involved. 		
1.3 General organizational capabilities		
<ul style="list-style-type: none"> • Capability for management of audits (institutional and project) in accordance with the Terms of Reference. 		
<ul style="list-style-type: none"> • Present and ongoing contracts that have a direct relationship to this requirement. 		

<ul style="list-style-type: none"> • Demonstration of ability to conduct audits using multilingual staff where and when required. 		
<ul style="list-style-type: none"> • Demonstration of ability of governance and oversight structures of the public sector, and/or multilateral or multi-national clients. 		
<ul style="list-style-type: none"> • Proposal submitted by Headquarters of the Audit Firm. 		
1.4 Relevance of specialized knowledge and experience on similar projects		
<ul style="list-style-type: none"> • Evidence of successfully completion of at least three (3) similar contracts within the last five (5) years - value of each completed contract. 		
<ul style="list-style-type: none"> • Demonstration of successful and recent experience on projects of a similar nature, including experience with UN organizations and other similar public-sector international organizations. 		
<ul style="list-style-type: none"> • Familiarity of types of financial reporting and control issues facing an entity like IDLO. 		
<ul style="list-style-type: none"> • Ability to audit according to international auditing standards. 		
<ul style="list-style-type: none"> • Ability to identify important risks that would affect the audit and ability of IDLO to report against IPSAS. 		
1.5 Quality Assurance Procedures, Risk and Mitigation Measures		
<ul style="list-style-type: none"> • Quality assurance mechanism in place to ensure that all audits undertaken are consistent with the TOR (timeliness and technical updates/dissemination of information) 		
1.6 References		



<ul style="list-style-type: none"> • Three (3) references for current business that are relevant to the services described in the TOR. If a joint proposal, references must be from sources that are familiar with joint service model. 							
Project	Client	Contract Value (in EUR)	Period of activity (from/to)	Role on the Project	Reference Contact Details (Name, Phone, Email)		
2. Proposed work plan and approach (analysis, methodology)				Score Weight	Points Obtainable		
<ul style="list-style-type: none"> • Description of the Offeror's approach, methodology, and timeline for how the firm will achieve the Terms of Reference (TOR) of the audits while meeting or exceeding the stipulations of the TOR. 				20%	140		
<ul style="list-style-type: none"> • Details how the work will be carried out; how the different service elements are organized, controlled, and delivered. 							
<ul style="list-style-type: none"> • Quality assurance programs. 							
<ul style="list-style-type: none"> • Information security policies and practices including data protection. 							
<ul style="list-style-type: none"> • Established and tested audit methodologies relevant to TOR in place. 							
<ul style="list-style-type: none"> • How would you address technical aspects of the audits scope of work? 							
<ul style="list-style-type: none"> • How would you undertake audits in areas where you may not have presence and what arrangements do you have to take care of such situations? 							
<ul style="list-style-type: none"> • Explanation of your firm's understandings of IDLO's environment (audit, accounting and advisory) needs. 							

<ul style="list-style-type: none"> Identify any gaps based on the information provided. 		
<ul style="list-style-type: none"> Risk assessment methodology – how would they see this fitting in with IDLO’s own risk management activities. 		
<ul style="list-style-type: none"> Balance between review of controls and substantive testing (audit of internal controls). 		
<ul style="list-style-type: none"> Reporting approach – interim reports, final reports, management reports, presentations to governance bodies, languages used. 		
<ul style="list-style-type: none"> Project management services – timeline, deliverables, and reporting. 		
3. Qualifications and competence of key personnel proposed for the assignment	Score Weight	Points Obtainable
<ul style="list-style-type: none"> Organization of team – lead partner, review partners, number of manager-level staff, auditor in charge, other audit staff. Composition of team proposed. Structure of the team proposed to provide, and the work tasks (including supervisory) which would be assigned to each 	15%	105
<ul style="list-style-type: none"> Team includes staff qualified to review IT systems. 		
<ul style="list-style-type: none"> Curriculum Vitae of the proposed team that will be involved either full time or part. CV of lead partner, review partner, auditor in charge. Professional and academic qualifications, years of relevant external audit experience, experience with IGO entities, experience with auditing against IPSAS. 		
<ul style="list-style-type: none"> Number of hours allocated in proposal 		
<ul style="list-style-type: none"> Organigram illustrating the office location (city and country), reporting lines, together with a description of such organization of the team 		

structure, should support your proposal. Number of partners and professional staff; partner-staff ratio, ability to substitute staff at similar levels of qualifications and experience if necessary		
Total	100%	700
Minimum Score to determine Pass/Fail		490
Bidder's Score		
Bidder's Pass/Fail to proceed to opening of Financial Proposal		

ANNEX C
TERMS OF REFERENCE
EXTERNAL AUDIT SERVICES

A. About IDLO

The International Development Law Organization (IDLO) is an intergovernmental organization exclusively devoted to promoting the rule of law. Established in 1983, IDLO works to enable governments and empower people to reform laws and strengthen institutions to promote peace, justice, sustainable development, and economic opportunity. Its programs, research and policy advocacy cover the spectrum of rule of law from peace and institution building to social development and economic recovery in countries emerging from conflict and striving towards democracy.

The Assembly of Parties is IDLO's highest decision-making body. It is composed of Representatives of all Member Parties, which have joined the Establishment Agreement of IDLO. IDLO currently has 37 Member Parties.

IDLO has its Headquarters in Rome, a Branch Office in The Hague, Liaison Offices for the United Nations in New York, and Geneva, and 18 country offices, including, Afghanistan, Burkina Faso, Honduras, Indonesia, Jordan, Kenya, Kyrgyzstan, Liberia, Mali, Moldova, Mongolia, Myanmar, Niger, Philippines, Somalia, Tunisia, Uganda, and Ukraine.

The work of IDLO is sustained by a dynamic, diverse, multinational, and multicultural workforce, comprised of over 400 employees plus additional personnel in the non-employee category such as consultants and interns. About one fourth of the IDLO workforce is based in its Headquarters in Rome, while the rest are spread across the globe in our Branch and Country offices.

B. Background

IDLO produces annual financial statements which comprise the statement of financial position, the statement of financial performance, the statement of changes in equity, the statement of cash flows and the statement of comparison of budget and actual amount for the year then ended, and notes to the financial statements, including a summary of significant accounting policies. These financial statements are to be audited on an annual basis.

In addition, IDLO manages projects financed by donors. IDLO has to fulfil the audit obligations contained in the legal agreements signed with the donors. IDLO's total expenditure for the year ending 31 December 2021 amounted to Euro 41, 030,911.

Scope

The primary scope is to conduct: -

- An annual institutional audit of the IDLO financial statements in accordance with International Standards on Auditing, and
- Project audits in accordance with specific terms of reference as detailed in various donor agreements. These audits encompass a review of the project financial statement and / may include a review of project's internal controls, as guided by the appropriate auditing standards.

The secondary scope is to conduct specialised audits, including forensic audits, investigations, reviews or assessments of projects and consultancy as determined by IDLO management on an ad hoc basis.

As at the date of this RFP, it is difficult for IDLO to provide an exact number of expected audits for the year 2021 and beyond. This is because the request for project audits is donor driven and most requests are made on an ad hoc basis. On average, over the last two years, 22 project audits were conducted annually.

Outputs

- Audit opinion on the IDLO financial statements.
- Management letter related to the IDLO institutional audit.
- Audit opinion on project audits under International Standards of Auditing (ISA) 800/805).
- Management letter related to the project audits where applicable.
- Agreed upon procedures report under International Standard on Related Services (ISRS) 4400.
- Audit reports in response to the secondary scope as applicable.
- The audit reports should be prepared in English

Institutional Audit - Statutory Audit Requirements

- Annual audit of IDLO's financial statements. The financial period is the calendar year from January 1 and ends December 31.
- Submission of written reports to the AFC on audit findings and internal control recommendations related to financial reporting;
- The statutory audit must be completed by March 31 each year, or as agreed.
- Presentation to the AFC in April each year.
- Provision of 10 bound copies of the report.
- The reports to be presented in English.

Project Audits

Most donors require their grant expenditures to be audited. It is desirable for the team to have experience with audits of various donors such as European Commission, United Nations, SIDA, Government of Netherlands and US Government funding, among others.

IDLO is looking for a global partner who could fulfil the needs of Rome based audits (statutory and projects, as described above), local statutory audits (if called upon) and local project audits in all regional and project offices mentioned above, if required.

To aid you in the audit costing process, the estimated size of projects has been categorized as small, medium and large as follows: -

Size of project	Annual estimated budget	Proposed audit fees
Small	€ 450,000 – 1,499,999	
Medium	€ 1,500,000 – 8,499,999	

Large	€ 8,500,000 or above
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Proposal

In order to evaluate your proposal, please refer to Annex B – Technical Evaluation. In brief, we would need the following information provided to assist IDLO in the evaluation process.

- a). A description of your organization's experience in providing audit services to Intergovernmental Organizations of comparable size and complexity in Italy and in the relevant countries;
- b). A list of personnel with key responsibilities proposed for the engagement, with accompanying biographies and qualifications;
- c). A list of contacts from other similar sized – Intergovernmental clients that have been serviced by the key personnel listed under b), so that IDLO may contact these persons for reference purposes;
- d). A description of your organization's core competencies and a statement highlighting the value added that your organization would bring to IDLO and the reasons why your organization would be the best choice for us;
- e). A list of your local offices in the location where IDLO operates. We wish where possible to work with the same organization for all of our audits;
- f). Estimated fee proposal for the statutory audit of the fiscal year ending December 31, 2022, with adjustments for the following two fiscal years. The fee proposal should present the hourly rate per key personnel. You should also indicate how you would charge (or not) time related to accounting questions and other enquiries that may arise from time to time throughout the year.
- g). Estimated fee proposal for project audits following audit guideline of various donors as explained above;
- h). A description of how you communicate to your clients new accounting laws, issues and best practices that affect intergovernmental / public organizations;
- i). Your proposal (to be presented in English), excluding attachments, should not exceed 15 pages.

C. Duration of the Work

- Annual audit of IDLO's financial statements cover the financial period from January 1 and ends December 31.
- The interim audit is expected to take place in the last quarter of the calendar year and the final audit expected to take place during the first quarter of the following year.
- The statutory audit opinion is due by 30 March each year, at the latest.
- Submission of written reports to the Audit and Finance Committee (AFC) on audit findings related to financial reporting takes place in April each year.
- Provision of 10 bound copies of the report.
- The report will be presented in English.

D. Work Location

- The statutory audit will take place in Rome, Italy
- The project audits financial statement audits will take place in Rome, Italy

E. Selection criteria

IDLO will evaluate proposals on a value for money basis. It implies that the selection will not only be based on the amount put forward in the proposal but also on the quality of the services your organization can offer.

We will consider both written information provided, and information gathered through interviews with other clients and your senior key personnel.

The final decision will be confirmed by IDLO's Standing Committee by the second quarter of 2022 upon recommendation from the Audit and Finance Committee

IDLO is particularly interested in developing a partnership with an organization that has both the will and ability to serve as a resource for a wider range of financial and management issues.

F. Attachments:

IDLO's 2021 Statutory Audited IPSAS Financial Statements

**ANNEX D
PROPOSAL SUBMISSION FORM**

(This Form must be submitted using the Supplier's Official Letterhead/Stationery in the format specified below)

Dear Sir / Madam,

Having examined the Solicitation Documents, the receipt of which is hereby duly acknowledged, we, the undersigned, offer to provide Professional Services for **[INSERT AMOUNT OF MONEY AND CURRENCY]** as may be ascertained in accordance with the Financial Proposal (Price Schedule) attached herewith and made part of this Proposal.

We undertake, if our Proposal is accepted, to commence and complete delivery of all services specified in the contract within the time frame stipulated.

We agree to abide by this Proposal for a period of 90 days from the date fixed for opening of Proposals in the Request for Proposals, and it shall remain binding upon us and may be accepted at any time before the expiration of that period.

We hereby accept the IDLO's General Terms and Conditions in full and Payment Policy of payment within 30 days after delivery of service on presentation of complete and correct invoice.

We understand that you are not bound to accept any Proposal you may receive.

Company/Organization: _____

Name: _____

Title: _____

Date: **Select date**

Signature: _____

Duly authorized to sign this Proposal

ANNEX E
BIDDER INFORMATION FORM

Name of Bidder:	[Insert Name of Bidder]	Date:	Select date
RFP reference:	RFP N_2022_FIN_001		
Legal name of Bidder	[Complete]		
Legal address	[Complete]		
Year of registration	[Complete]		
Bidder's Authorized Representative Information	Name: [Complete] Title: [Complete] Telephone numbers: [Complete] Email: [Complete]		
Are you an IDLO vendor?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
Countries of operation	[Complete]		
No. of full-time employees	[Complete]		
Quality Assurance Certification (e.g. ISO 9000 or Equivalent) (If yes, provide a Copy of the valid Certificate):	[Complete]		
Does your Company hold any accreditation such as ISO 14001 or ISO 14064 or equivalent related to the environment? (If yes, provide a Copy of the valid Certificate):	[Complete]		
Contact person that IDLO may contact for requests for clarifications during Bid evaluation	Name: [Complete] Title: [Complete] Telephone numbers: [Complete] Email: [Complete]		
Please attach the following documents:	<ul style="list-style-type: none"> ▪ Certificate of Incorporation/ Business Registration ▪ Tax Registration Certificate issued evidencing that the Bidder is updated with its tax payment obligations, or Certificate of Tax exemption, if any such privilege is enjoyed by the Bidder ▪ Trade name registration papers, if applicable ▪ Quality Certificate for goods (e.g., ISO, etc.) and/or other similar certificates, accreditations, awards, and citations received by the Bidder, if relevant ▪ Audited financial statements (balance sheets, including all related notes, and income statements) for the last 3 years 		

ANNEX F1- TECHNICAL PROPOSAL

RFP N_2022_FIN_001



A. Expertise and capability of proposer

1.1 Brief description of the organization, including overall capabilities of the firm

- Year and country of incorporation,
- Types of activities undertaken,
- Approximate annual billings,
- Affiliation with worldwide firm,
- Presences of offices in other countries where IDLO operates,
- Experience in audit of IGO according to IPSAS,
- Firms' specialties that could be advantageous to the audit of IDLO – ERP Systems, IPSAS experts,
- Types of clients / sectors, number of large clients/clients spread – not overly reliant on few clients.

1.2 Litigation and Arbitration history

- Include reference to any history of litigation and arbitration in which the organization / firm has been involved.

1.3 General organizational capabilities

- Capability for management of audits (institutional and project) in accordance with the Terms of Reference.
- Present and ongoing contracts that have a direct relationship to this requirement.
- Demonstration of ability to conduct audits using multilingual staff where and when required.
- Demonstration of ability of governance and oversight structures of the public sector, and/or multilateral or multi-national clients.
- Proposal submitted by Headquarters of the Audit Firm.

1.4 Relevance of specialized knowledge and experience on similar projects

- Evidence of successfully completion of at least three (3) similar contracts within the last five (5) years - value of each completed contract.
- Demonstration of successful and recent experience on projects of a similar nature, including experience with UN organizations and other similar public-sector international organizations.
- Familiarity of types of financial reporting and control issues facing an entity like IDLO.
- Ability to audit according to international auditing standards.
- Ability to identify important risks that would affect the audit and ability of IDLO to report against IPSAS.

1.5 Quality Assurance Procedures, Risk and Mitigation Measures

- Quality assurance mechanism in place to ensure that all audits undertaken are consistent with the TOR (timeliness and technical updates/dissemination of information)

1.6 References

- Three (3) references for current business that are relevant to the services described in the TOR. If a joint proposal, references must be from sources that are familiar with joint service model.

B. Proposed work plan and approach (analysis, methodology)

- Description of the Offeror's approach, methodology, and timeline for how the firm will achieve the Terms of Reference (TOR) of the audits while meeting or exceeding the stipulations of the TOR.
- Details how the work will be carried out; how the different service elements are organized, controlled, and delivered.
 - Quality assurance programs.
 - Information security policies and practices including data protection.
 - Established and tested audit methodologies relevant to TOR in place.
 - How would you address technical aspects of the audits scope of work?
 - How would you undertake audits in areas where you may not have presence and what arrangements do you have to take care of such situations?
- Explanation of your firm's understandings of IDLO's environment (audit, accounting and advisory) needs.
 - Identify any gaps based on the information provided.
 - Risk assessment methodology – how would they see this fitting in with IDLO's own risk management activities.
 - Balance between review of controls and substantive testing (audit of internal controls).
 - Reporting approach – interim reports, final reports, management reports, presentations to governance bodies, languages used.
- Project management services – timeline, deliverables, and reporting.

C. Qualifications and competence of key personnel proposed for the assignment

- Organization of team – lead partner, review partners, number of manager-level staff, auditor in charge, other audit staff. Composition of team proposed. Structure of the team proposed to provide, and the work tasks (including supervisory) which would be assigned to each
 - Team includes staff qualified to review IT systems.
 - Curriculum Vitae of the proposed team that will be involved either full time or part. CV of lead partner, review partner, auditor in charge. Professional and academic qualifications, years of relevant external audit experience, experience with IGO entities, experience with auditing against IPSAS.
 - Number of hours allocated in proposal
 - Organigram illustrating the office location (city and country), reporting lines, together with a description of such organization of the team structure, should support your proposal. Number of partners and professional staff; partner-staff ratio, ability to substitute staff at similar levels of qualifications and experience if necessary

Format for CV of Proposed Key Personnel

Name of Personnel	[Insert]
Position for this assignment	[Insert]
Nationality	[Insert]
Language proficiency	[Insert]

Education/ Qualifications	<i>[Summarize college/university and other specialized education of personnel member, giving names of schools, dates attended, and degrees/qualifications obtained.]</i>	
	[Insert]	
Professional certifications	<i>[Provide details of professional certifications relevant to the scope of goods and/or services]</i>	
	<ul style="list-style-type: none"> ▪ Name of institution: [Insert] ▪ Date of certification: [Insert] 	
Employment Record/ Experience	<i>[List all positions held by personnel (starting with present position, list in reverse order), giving dates, names of employing organization, title of position held and location of employment. For experience in last five years, detail the type of activities performed, degree of responsibilities, location of assignments and any other information or professional experience considered pertinent for this assignment.]</i>	
	[Insert]	
References	<i>[Provide names, addresses, phone and email contact information for two (2) references]</i>	
	Reference 1: [Insert]	Reference 2: [Insert]



ANNEX F2- FINANCIAL PROPOSAL

The Bidder is requested to prepare the Financial Proposal/Price Schedule as a separate envelope from the rest of the RFP response as indicated in the Instructions to Bidders.

The Price Schedule must provide a detailed cost breakdown. Provide separate figures for each functional grouping or category.

The format shown in the below table should be used while preparing the price schedule. The format includes specific expenditures, which may or may not be required or applicable but are indicated to serve as examples.

Statutory Annual Audit Year 1, Year 2 and Year 3 (separate for each year)				
Key personnel	Number	Hours	Hourly rate	Fees
Engagement Partner				
Audit Partner				
Audit Manager				
Audit Senior				
Audit team				
Secretarial fees				
Discount				
Total				

Project audit - Small - Annual estimated expenditure - Euro 450,000 - 1,499,999				
Key personnel	Number	Hours	Hourly rate	Fees
Engagement Partner				
Audit Partner				
Audit Manager				
Audit Senior				
Audit team				
Secretarial fees				
Discount				
Total				

Project audit - Medium - Annual estimated expenditure - Euro 1,500,000 to 8,499,999				
Key personnel	Number	Hours	Hourly rate	Fees
Engagement Partner				
Audit Partner				
Audit Manager				
Audit Senior				
Audit team				
Secretarial fees				
Discount				
Total				

Project audit - Large - Annual estimated expenditure - Euro 8,500,000 or above				
Key personnel	Number	Hours	Hourly rate	Fees
Engagement Partner				
Audit Partner				
Audit Manager				
Audit Senior				
Audit team				
Secretarial fees				
Discount				
Total				

ANNEX G
IDLO GENERAL TERMS AND CONDITIONS FOR THE PROCUREMENT OF GOODS OR SERVICES
AND
IDLO SUPPLIER CODE OF CONDUCT

Any bid submission will imply the unconditional acceptance of IDLO General Terms and Conditions for Goods and Services and adherence to the Supplier Code of Conduct.

The documents are available on IDLO Procurement Website:

[https://www.idlo.int/sites/default/files/documents/general terms and conditions for services august 2020.pdf](https://www.idlo.int/sites/default/files/documents/general_terms_and_conditions_for_services_august_2020.pdf)

<https://www.idlo.int/sites/default/files/documents/idlo-supplier-code-of-conduct.pdf>