

## TENDER SPECIFICATIONS

**Reference:** OC/EFSA/LRA/2016/01

**Subject:** Outsourcing auditing services

**Procurement procedure:** Open call

**Tender specifications purpose:**

1. specify what EU Agencies participating to this procurement call intend to buy under the contract resulting from this tender procedure
2. announce the criteria which EFSA will apply to determine the successful framework contractor among the offers received
3. guide tenderers to establish and dispatch their offer in the required form and time

These tender specifications will form annex 1 of the framework contract (FWC) resulting from this tender procedure and will be binding during the contract implementation.

**Additional guidance:**

The economic operators wishing to submit an offer following this call for tenders are also invited to read the [EFSA Guidance for tenderers](#) available at EFSA website. The general guidance aims to assist the potential tenderers in their understanding of EFSA procurement procedures and to complete the specific information contained in this tender specifications.

**Provide EFSA with feedback:**

If you considered applying to this call for tenders but finally decided not to do so, your feedback and reasoning for such a decision would be very much appreciated. You should address your feedback to [EFSAProcurement@efsa.europa.eu](mailto:EFSAProcurement@efsa.europa.eu). Please note that your comments will be kept strictly confidential and will only be used for the purpose of improving future EFSA procurement calls.

### PARTICIPATING EU AGENCIES



## INDICATIVE PROCEDURE TIMETABLE

Milestone	Date <sup>1</sup>	Comments
Launch date	16/11/2016	Date of publication being sent to OJ
Deadline for sending a request for clarification to EFSA	06/01/2017 <b><i>[Please note that EFSA is closed during the period 26/12/2016-02/01/2017 due to Christmas holidays break]</i></b>	<b>Attention:</b> <i>Requests for clarification may only be submitted through the eTendering website as described in the Invitation Letter.</i>
"Receipt Time Limit" - Closing date and time for offers reception	<b>13/01/2017 at 14:30 (CET)</b>	See details in the Invitation letter. Please also refer to the e-Submission application description attached in annex 2 hereto.
Opening session	16/01/2017	14:30hr, EFSA premises, Parma
Notification of the evaluation results	end January 2017	Estimated. <b>Attention:</b> <i>Outcome of the present procurement procedure will be communicated to all tenderers to the e-mail address indicated in their offer. Accordingly, the tenderers who have submitted offers under the present call are strongly invited to check regularly the inbox in question.</i>
Contract signature	end February 2017	Estimated

<sup>1</sup> All times are in the time zone of the country of the EFSA.

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## PART 1 - TECHNICAL SPECIFICATIONS - WHAT DOES EFSA NEED TO BUY THROUGH THIS PROCUREMENT PROCEDURE?

### 1.1 BACKGROUND

**This call for tenders is being launched as an interagency procurement**, under the lead of the European Food Safety Authority (lead awarding authority) and aims at providing to the participating EU Agencies a framework contract for auditing services enabling them to complement the activities carried out by the internal audit function, performed by the European Commission's internal auditor through its Internal Audit Service (hereinafter "IAS").

The following EU Agencies have joined this interagency procurement call and would also use the resulting framework contract (hereinafter "EU agencies"):

- European Food Safety Authority (EFSA)<sup>2</sup>
- European Centre for the Development of Vocational Training (CEDEFOP)<sup>3</sup>
- European Foundation for the Improvement of Living and Working Conditions (EUROFOUND)<sup>4</sup>
- European asylum support office (EASO)<sup>5</sup>
- European Insurance and Occupational Pensions Authority (EIOPA)<sup>6</sup>
- European Global Navigation Satellite Systems Agency (GSA)<sup>7</sup>
- European Fisheries Control Agency (EFCA)<sup>8</sup>

The tenderers are invited to consider and pay attention to the specific framework in which the above EU Agencies operate. This framework is highly regulated by the Founding Regulations of these EU Agencies, the generic Staff and Financial Regulations that govern the Human Capital and budget resources allocation and utilisation, beyond the sectorial regulations. The services that enter within the scope of the framework contract (hereinafter "FWC") resulting from this call for tenders can indeed be directly

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<sup>2</sup> Regulation (EC) No 178/2002 of the European Parliament and the Council of 28 January 2002 laying down the general principles of food law, establishing the European Food Safety Authority, OJ L 31, 1.2.2002, p. 1-24, <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32002R0178>.

<sup>3</sup> Council Regulation of 10 February 1975 establishing the European Centre for the Development of Vocational Training (Cedefop) EEC No 337/75, OJ, L 39, 13.2.1975, p. 1-8, [http://www.cedefop.europa.eu/EN/Files/Consolidated\\_version\\_Founding\\_Regulation\\_EN\\_01975R0337-20041221-en.pdf](http://www.cedefop.europa.eu/EN/Files/Consolidated_version_Founding_Regulation_EN_01975R0337-20041221-en.pdf).

<sup>4</sup> Regulation (EEC) No 1365/75 of 26 May 1975 on the creation of a European Foundation for the Improvement of Living and Working Conditions, OJ L 139, 30.5.1975, p. 1-10, <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:01975R1365-20050804&from=EN>.

<sup>5</sup> Regulation (EU) No 439/2010 of the European Parliament and of the Council of 19 May 2010 establishing a European Asylum Support Office, OJ L 132, 29.5.2010, p. 11-28, <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2010:132:0011:0028:EN:PDF>.

<sup>6</sup> Regulation (EU) No 1094/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Insurance and Occupational Pensions Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/79/EC, OJ L 331, 15.12.2010, p. 48-83, <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2010:331:0048:0083:EN:PDF>.

<sup>7</sup> Regulation (EU) No 912/2010 of the European Parliament and of the Council of 22 September 2010 setting up the European GNSS Agency, repealing Council Regulation (EC) No 1321/2004 on the establishment of structures for the management of the European satellite radio navigation programmes and amending Regulation (EC) No 683/2008 of the European Parliament and of the Council, OJ L 276, 20.10.2010, p. 11-21, <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2010:276:0011:0021:EN:PDF>.

<sup>8</sup> Council Regulation (EC) No 768/2005 of 26 April 2005 establishing a Community Fisheries Control Agency and amending Regulation (EEC) No 2847/93 establishing a control system applicable to the common fisheries policy, OJ L 128, 21.5.2005, p. 1-14 <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32005R0768&from=EN>.

linked to provisions foreseen by these Regulations, such as provision on performance indicators, ex-ante or ex-post evaluations of programmes, etc.

## **1.2 OBJECTIVE**

For the EU Agencies, it is key to have in place an effective and efficient internal control system (including the internal audit function) regularly fostering internal synergies and allocating available resources at best. While the internal audit function will continue to be performed by the European Commission's internal auditor through IAS, the EU Agencies wish to pursue a high level of assurance of its operational and administrative activities, processes, accounts, procedures, projects, IT systems, governance, internal control and risk management systems. This might result in the identification by EU Agencies of audit needs not included in the working plans of IAS.

To facilitate the achievement of this objective, the EU Agencies seek to obtain specialist audit knowledge and expertise in the different topics that each EU Agency may decide to audit in the next 4 years period. This is meant to respond to demands by EU Agency Management Board (or equivalent) and/or Executive Director (or equivalent) for additional audit resources to complement the activities carried out by IAS.

These services shall cover a full lifecycle of auditing services. The scope of work is in accordance with the Standards of Professional Practice of the Institute of Internal Auditors (IIA), and includes assessing the effectiveness and efficiency of the system of internal control as it pertains to the achievement of the mission and operational objectives of the EU Agencies.

Tenderers' attention is drawn to the fact that each EU Agency will ensure that there will be no overlap between the three-annual and annual audit plans developed by IAS for each EU Agency and the auditing activities to be performed in execution of this FWC. Therefore, audits included in the IAS plans are not subject to this call for tender.

The objective of the outsourced audits services is to add value by assisting the management of each EU Agency in effectively discharging their responsibilities, including the promotion of effective internal controls considering cost efficiency. The auditing services must at all times ensure independence and objectivity.

### 1.3 AUDITING SERVICES

No	Auditing services topics
1	<p><b>System Audit:</b> The auditor produces an opinion based on reasonable assurance that relevant applicable systems/procedures are appropriate (in line with legal requirements) and complied with and the internal control and governance system in place allows an EU Agency to meet the defined objectives for those administrative and operational procedures. System audits at an EU Agency can include among others, regulatory complex procedures, governance aspects, horizontal procedures such as records management or security of records, to administrative processes, mostly governed by the rules applicable to those EU Agencies.</p> <p>System audits can also include reviewing the reliability and integrity of financial and operating information and the means used to identify, measure, classify and report such information; reviewing the systems established by management to ensure compliance with those policies, plans and procedures, laws and regulations that could have a significant impact on operations and determine whether the organisation is in compliance.</p>
2	<p><b>IT systems audit:</b> The objective of this audit is to provide reasonable assurance that a specific IT system or some areas of the EU Agency IT systems are in compliance with the defined standards, policies or best practices set up as audit criteria. The EU Agencies IT environment is complex and includes a number of secure systems and in-house developed applications for the entry, storage, coordination and secure transmission of data. IT systems audit can include reviewing the planning, design and development, implementation and operation of major computer based systems to determine whether:</p> <ul style="list-style-type: none"> <li>- adequate controls are incorporated in the system,</li> <li>- a thorough system testing is performed at appropriate stages,</li> <li>- system documentation is complete and accurate,</li> <li>- the needs of the users are met.</li> </ul>
3	<p><b>Projects and programmes audit:</b> The auditor provides an opinion on the performance and/or compliance of a project or programme with the relevant project management methodology and with the aspects defined in project/programme objectives, including in the case of an ex-post evaluation (as provided in art. 30(5) of the FR and art. 29(5) of the FFR). Projects/programmes may be in all areas within each EU Agency remit, and may be evaluated in terms of efficiency, effectiveness, coherence, relevance and EU added value.</p>
4	<p><b>Financial audits and ex post controls:</b> The objective of these audits is to enable each EU Agency to express an opinion whether the financial statements are prepared, in all material respects, in accordance with applicable financial reporting framework or specific financial procedures have been consistently applied to certain transactions. Ex-post controls have the purpose to verify operations already approved following ex-ante controls. Such controls maybe organised on a sample basis according to the risk. In addition such audit or control shall verify that operations financed by the budget of the EU Agency are correctly implemented. Such audits and controls may apply to grants and include agreed audit procedures with regard to financial reports related to the gGrant agreements.</p>
5	<p><b>Operations audits:</b> The objectives of these audits can be operations to ascertain whether results are consistent with established objectives and goals, and whether the operations are being carried out as planned.</p>
6	<p><b>Ad-hoc audits:</b> Any other audit that must meet specific needs not listed above. This is designed to provide some flexibility in the framework contract and to allow each EU Agency to conduct specific audits on diverse topics, as necessary. For example: performance audits, assurance audits, etc.</p>

The working language for FWC implementation is English.

## 1.4 INFORMATION ON THE CONTRACT

<b>Type of contract:</b>	framework contract (FWC)
<b>Type of FWC:</b>	multiple FWC in cascade
<b>Maximum number of possible framework contractors:</b>	3
<b>Nature of expense:</b>	services
<b>Duration of FWC:</b>	one year + automatic renewal up to 3 times for an overall maximum duration of four consecutive years.
<b>Budget information:</b>	The financial ceiling available for specific contracts/order forms under the framework contract during an overall maximum period of 4 consecutive years is 3,432,000 €. A contingency of 10% and possible price indexations are already included in this ceiling.
<b>Price indexations:</b>	The daily rates proposed in the offer of the winning tenderers will be eligible for indexation as of the second contract year following the rules stipulated in the draft FWC.
<b>Possible increase of FWC envelope:</b>	By virtue of article 134 (1)(e) and article 134 (4) of the Rules of Application of the EU Financial Regulation, EFSA reserves the option to launch further negotiated procedure, with the contractor chosen as a result of the present call for tender, for new services consisting in the repetition of similar services during the three years following the signature of the original contract. The increase will not go beyond 50% of the original envelope of 3,432,000 €.

### Implementation modalities:

As regards the mechanism of implementation of FWC please refer to the [EFSA Guidance for tenderers](#) available at EFSA website. Only the implementation of FWC through specific contracts is binding for an EU Agency and the signature of a FWC does not impose an obligation on an EU Agency to conclude specific contracts with a framework contractor.

### Cascade mechanism:

During the evaluation procedure EFSA will rank the awarded tenderers in descending order and will sign the FWC with 3 best positioned tenderers. When an audit service need arises the EU Agency will always contact the framework contractor at the top of the list. If that framework contractor is (1) unavailable or (2) incapable to respond for reasons which do not entail terminating FWC or (3) the EU Agency identifies that the framework contractor has a professional conflict of interest<sup>9</sup> which negatively affects its capacity to perform a specific contract, the second framework contractor will be contacted, and then, if necessary and under the same conditions, the third one.

<sup>9</sup> (Art.148(6) RAP) - Part 1, Title 5 of Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union, as amended by Commission Delegated Regulation (EU) No 2015/2462 of 30 October 2015. This provision is meant to avoid cases where the contractor is awarded a specific contract to audit a project in which it has participated.

## **PROVISION OF SERVICES ON FIXED PRICE BASIS:**

Fixed price assignments are mainly executed outside an EU Agency premises (extramuros) but upon an EU Agency request could also be executed at the EU Agency premises (intramuros).

### **Ordering process:**

1. EU Agency places the request for services indicating the following:
  - The exact tasks and deliverables,
  - Number and timing of meetings at EU Agency premises,
  - Milestones and overall maximum duration.
2. The framework contractor must present an offer meeting the above requirements and in addition:
  - Its technical offer must include a work organisation plan, proposed team (proposed profiles and the names) and task distribution among the team.
  - All proposed audit experts must be available, upon EU Agency request, for interviews via videoconference. The objective of these interviews will be to assess the technical competences of the proposed audit expert(s) according to the character of the assignment requested by the EU Agency and according to the profile requirements defined in these tender specifications. Following the interviews, if the EU Agency considers that one or more of the proposed audit experts is/are not adequate, it can request the framework contractor to propose another audit expert to be interviewed by the EU Agency. If the second expert is found to be not adequate as well, then the EU Agency reserves the right to consider the framework contractor unavailable and proceed to request the services from the next framework contractor in the cascade.
  - In its offer for fixed contract, the framework contractor should indicate if any subcontracting is foreseen.
  - The framework contractor's financial offer for a given specific assignment must be based on the unit prices per profile agreed in FWC.
3. The specific contract will be signed based on the agreed fixed price.

### **Implementing fixed price specific contract:**

1. The deliverables must be submitted on time, and be fully compliant to the specifications described in the specific contract.
2. Tenderers are hereby reminded on the FWC provisions related to the application of liquidated damages in the cases of delayed submission of deliverables.
3. Ad hoc tele-meetings with members of the framework contractor's team can be required by EU Agency with a short notice, i.e. 48 hours.

### **ANNUAL CUSTOMER FEEDBACK MECHANISM:**

1. Upon each FWC anniversary, each EU Agency will complete the survey via which to express the satisfaction with the services provided by the framework contractor.
2. The following will be the questions of the survey:
  1. The framework contractor has reached a satisfactory level of coverage of risks and processes in your EU agency.

2. The framework contractor provides added value, improving performance within your EU Agency through addressing efficiency, effectiveness and economy of its operations.
  3. The framework contractor performs its audits with objectivity, honesty and fairness.
  4. The recommendations issued by the framework contractor address the issues and risks identified effectively.
  5. The recommendations issued by the framework contractor are cost-effective.
3. Each question is scored from 1 to 5, where 5 correspond to the highest satisfaction.
  4. Score lower than 5 shall be documented by the EU Agency with actual examples from the framework contractor work.
  5. The average of all 40 received replies will be made (8 EU Agencies x 5 questions per EU Agency).
  6. If the annual averaged score obtained is lower than 4, a service quality review meeting will be convened between the framework contractor and EU Agencies.
  7. The meeting will serve to provide the framework contractor guidance as regards the expected improvement of service quality.
  8. Should the framework contractor in the next anniversary survey again obtain score lower than 4, the EU Agencies, represented by EFSA, reserve the right to terminate the FWC with the concerned framework contractor with 1 month notice.

### **1.5 OWNERSHIP AND INTELLECTUAL PROPERTY RIGHTS**

As regards any delivery commissioned by an EU Agency and developed by the framework contractor in implementation of the FWC, the intellectual property rights will be owned by the respective EU Agency only, in its capacity as financial source of the specific contract. The framework contractor cannot file a trademark, patent, copyright or other IPR protection scheme in relation to any of the results or rights obtained by the EU Agency in performance of FWC, unless the framework contractor requests the EU Agency ex-ante authorisation and obtains from it a written consent in this regard.

In addition, the framework contractor selected as a result of the present procurement procedure shall be solely responsible and liable for the following:

- to ensure that terms and conditions asserted by any copyright holder of publications or information referred to in the final deliverable for the EU Agency are fully satisfied;
- to make the necessary arrangements enabling the EU Agency to reproduce and make non-commercial use of information referred to in the final deliverable it commissioned. The framework contractor remains solely responsible and liable for obtaining all necessary authorizations and rights to use, reproduce and share the information provided to the EU Agency.

### **PARTS OF RESULTS PRE-EXISTING THE CONTRACT**

If the results are not fully created for the purpose of FWC this should be clearly pointed out. Information should be provided about the scope of pre-existing materials, their source and when and how the rights to these materials have been or will be acquired.

The draft FWC attached in **Annex 3** contains further provisions on ownership of intellectual property rights.

### **1.6 CONFIDENTIALITY**

As indicated in Article II.8 of the General Conditions of the draft FWC in Annex 3, the framework contractor must treat with confidentiality any information or documents, in any format, disclosed in writing or orally, relating to the implementation of the FWC and identified in writing as confidential. In addition, the framework contractor must obtain from any natural person with the power to represent it or take decisions on its behalf, as well as from third parties involved in the implementation of the FWC a commitment that they will comply with requirement stipulated in this Article. At the request of EU Agency the framework contractor must provide a document providing evidence of this commitment.

## **PART 2 - EVALUATION - HOW WILL YOUR OFFER BE ASSESSED?**

In case you apply as a group of economic operators in a joint offer or if your offer envisages the use of subcontractors, please also refer to the [EFSA Guidance for tenderers](#).

### **2.1 OPENING OF OFFERS**

The main aim of the public opening session is to check whether the offer received was dispatched within the closing date for tender receipt and that the tenders are electronically protected until the official opening.

### **2.2 ORDER OF EVALUATION**

Tenderers should note that the content of their offers will be assessed in the following pre-defined order: Access to EU Market; Exclusion criteria; Selection criteria; Compliance with tender specifications; Award Criteria (Quality and Price).

### **2.3 GROUNDS FOR EXCLUSION**

The offers declared admissible during the opening session will be further verified against the eligibility and the exclusion criteria.

As regards the eligibility of the tenderers to submit an offer following this call please refer to the [EFSA Guidance for tenderers](#) available at EFSA website. Only offers from tenderers established in eligible countries will be allowed to the next step of the evaluation – exclusion criteria verification.

Tenderers must not be in one of the exclusion situations listed in the [EFSA Guidance for tenderers](#) available at EFSA website.

#### **Evidence requested in the offer:**

Tenderers must declare that they are not in one of the exclusion situations by providing a signed and dated Declaration on Honour on exclusion criteria, available in **Annex 4**. In case of a joint offer from a group of economic operators, such declaration should be submitted for each member of the group.

EFSA will request further supporting evidence, from the awarded tenderers, prior to the signature of FWC. Such requested evidence will be specified in the award letter and will have to be provided to EFSA before FWC is signed by EFSA.

### **2.4 SELECTION CRITERIA**

The offers from tenderers declared eligible and not found in one of the exclusion situations will be further verified against the selection criteria.

#### **A) ECONOMIC AND FINANCIAL CAPACITY:**

The tenderer must have the following economic and financial capacity to perform the contract:

- The tenderer must be in a stable financial position;
- The tenderer must have generated an overall annual turnover of at least 1,716,000 € in each of the last 2 closed financial years (2015 and 2014).

**Evidence requested in the offer:**

Tenderers must declare that they fulfil the economic and financial criteria indicated above by providing a signed and dated Declaration on Honour on selection criteria, available in **Annex 5**. In case of a joint offer from a group of economic operators, such declaration should be completed by the leading partner.

EFSA will request further supporting evidence (proof of annual turnover) from the awarded tenderer, prior to the signature of FWC. Such requested evidence will be specified in the award letter and will have to be provided to EFSA before the FWC is signed by EFSA.

**B) TECHNICAL AND PROFESSIONAL CAPACITY:**

The tenderer must have the following minimum technical and professional capacity to perform FWC:

**Requirements:**

- a) Authorisation, under national law, of the tenderer to perform the services subject of the FWC;
- b) Experience and expertise in providing auditing services as described in section 1.3 to organisations similar to the EU Agencies;
- c) Ability to provide a team compliant with the profile requirements detailed in Annex 7.

**Evidence requested for professional and technical capacity:**

<u>For requirement a):</u>	Proof of enrolment in the relevant audit professional register, as prescribed in the country in which the tenderer is established.
<u>For requirement b):</u>	<p>A list of <b>5 assignments</b> similar to the subject of this call (please make reference to table with auditing services topics in section 1.3), evidencing the following:</p> <ul style="list-style-type: none"> <li>• all 5 assignments must have been started or finalised in period <b>2012-2016</b>, <i>assignments started before 2012 but still ongoing (i.e. not finalised by 2016) will also be eligible as evidence</i>,</li> <li>• among those 5 assignments at least 2 must have involved at least 60 man-days,</li> <li>• those 5 assignments, overall, must have concerned at least 3 different clients,</li> <li>• those 5 assignments, overall, must have concerned at least 2 International or European public organisations,</li> <li>• among those 5 assignments at least 2 assignments must have had as main scope the assurance audit.</li> </ul> <p>Tenderer should provide one page description for each assignment indicating:</p> <ul style="list-style-type: none"> <li>• subject of assignment and auditing tasks,</li> <li>• client name,</li> <li>• indication if client was a public or private entity, international or European,</li> <li>• amounts, delivery times.</li> </ul>
<u>For requirement c):</u>	<p><b>Confirmatory statement of resources:</b></p> <p>The tenderer must provide a statement confirming that they will have at their disposal the resources necessary for performance of FWC by confirming that all team members proposed for each individual assignment are suitably qualified staff for all the different roles requested in Annex 7. During FWC implementation each proposed CV will comply will all requirements for the respective profile.</p>

Evidence must be included in the offer for partners in a joint offer and/or subcontractors only if the capacity of those entities is necessary to satisfy the minimum technical and professional capacity requirements.

Please note that you do not have to submit any of the above-mentioned evidence if already submitted to EFSA in response to any previous EFSA call, provided the evidence is exactly the same as requested in these tender specifications. If you avail yourself of this possibility, you have to specify the reference of the EFSA call for tenders under which you have already submitted the evidence to EFSA.

EFSA has the right, during the evaluation process, to request further evidence on the tenderer's compliance with the economic, financial, technical and professional capacity requirements.

## **2.5 COMPLIANCE WITH TENDER SPECIFICATION AND MINIMUM REQUIREMENTS**

Your offer will be assessed for compliance with the tender specifications before its assessment against the award criteria.

Tenders are considered not to comply with the tender specifications and are therefore to be rejected if they:

- do not comply with minimum requirements laid down in the tender specifications (non-compliance);
- propose a solution different from the one that is imposed;
- propose a price above the capped maximums set in the specifications i.e. in the Financial offer template (Annex 1) there is a cap on the maximum fee for each profile;
- are submitted as variants, when the specifications do not authorise them;
- do not comply with applicable obligations under environmental, social and labour law established by Union law, national law and collective agreements or by the international environmental, social and labour law provisions listed in Annex X to Directive 2014/24/EU<sup>10</sup>.

In all these cases, the grounds for rejection are not linked to the award criteria so there is no offer evaluation as such. The tenderer will be informed of the ground for rejection without being given feedback on the content of the tender other than on the non-compliant elements.

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<sup>10</sup> OJ L 94 of 28.03.2014, p. 65

## 2.6 AWARD CRITERIA

Tenders will be evaluated against the below defined award criteria. The award criteria serve to identify the **most economically advantageous offer**.

### **A) QUALITY AWARD CRITERIA**

Quality Award criteria	Maximum points achievable	Minimum points which must be achieved
<b>1. Planning, execution and deliverables</b>	<b>360</b>	<b>180</b>
1.1 Describe the methodology for planning an auditing assignment and how you ensure it is realistic. 1.1.1 Describe what elements you would include in an audit plan. (max. 35 points) 1.1.2 How would you conduct a risk analysis approach throughout the assignment? (max. 35 points)	70	
1.3 Methods and tools to be used for carrying out all auditing services as described in section 1.2.	70	
1.4 Describe how you will structure the content of the audit report for an audit assignment and explain the reasoning behind.	70	
1.5 Describe the methodology to ensure that the proposed audit recommendations are relevant, implementable while being cost effective and providing value for money for the Agency business	150	
<b>2. Assurance of continuity of the service provision</b>	<b>80</b>	<b>40</b>
Describe how you would react in situations where the team needs to be changed, either due to an EU Agency request for change of an audit expert, or when an audit expert becomes unavailable.		
<b>3. Quality of services</b>	<b>80</b>	<b>40</b>
Describe the specific assurance measures that you would put in place to ensure high quality throughout the audit assignment and in the final deliverables		
<b>4. Project team</b>	<b>80</b>	<b>40</b>
Methodology to assign individual tasks within the audit team to ensure smooth work organisation and appropriate communication inside the team and towards the EU Agency		

**The sum of all quality award criteria gives a maximum possible total of 600 points.**

Tenderer shall elaborate in the technical offer on all points addressed in the technical specifications, bearing also in mind the above indicated award criteria, in order to score as many points against the quality award criteria as possible. The mere repetition of mandatory requirements set out in the technical specifications, without going into detail or without giving any added value in the technical offer, will only result in a very low score.

**Offers must score at least 50% for each criterion, and at least 70 % of maximum possible total points against the quality award criteria.**

Tenders that do not reach these minimum quality thresholds will be eliminated from the subsequent stages of the evaluation process.

## **B) PRICE AWARD CRITERIA (maximum possible 400 points):**

Tenders which pass the above quality award criteria thresholds will be retained for the further assessment of the price award criteria:

1. Points for profile "Partner" (maximum possible 60):

Formula:  $60 * \text{lowest daily rate offered} / \text{daily rate offered for offer under evaluation}$

2. Points for profile "Audit Specialist" (maximum possible 80):

Formula:  $80 * \text{lowest daily rate offered among the tenderers who passed the quality award criteria thresholds} / \text{daily rate offered for offer under evaluation}$

3. Points for profile "Audit Manager" (maximum possible 80):

Formula:  $80 * \text{lowest daily rate offered among the tenderers who passed the quality award criteria thresholds} / \text{daily rate offered for offer under evaluation}$

4. Points for profile "Audit Senior" (maximum possible 90):

Formula:  $90 * \text{lowest daily rate offered among the tenderers who passed the quality award criteria thresholds} / \text{daily rate offered for offer under evaluation}$

5. Points for profile "Audit Junior" (maximum possible 90):

Formula:  $90 * \text{lowest daily rate offered among the tenderers who passed the quality award criteria thresholds} / \text{daily rate offered for offer under evaluation}$

## **C) THE BEST PRICE-QUALITY RATIO (maximum possible 1000 points):**

Formula for calculation of overall award points: QUALITY SCORE (max 600 points) + PRICE SCORE (max 400 points)

The points achieved for quality and price are summed up to arrive to final award criteria score which will determine the ranking of tenderers.

## **PART 3 - CONTENT OF THE OFFER – HOW TO SUBMIT YOUR OFFER & WHAT SHOULD YOUR OFFER CONSIST OF?**

### **SUBMISSION GUIDELINES**

- You should submit your tender electronically via the e-Submission application in one of the official languages of the European Union through the e-tendering website and before the closing date for offer receipt as described in the Invitation Letter. Please also refer to the e-submission application description attached in **Annex 2**.
- In order to familiarise yourself with the system and to test whether your workstation configuration is working correctly with our environment, you are invited to access the following test environment at:  
[https://webgate.ec.europa.eu/supplier\\_portal\\_toolbox/spots/openSpots.do?CFT\\_UUID=TEST\\_CFT\\_2016-NO\\_LOTS&VERSION=1&CAID=5790001791483&screenWidth=1000&screenHeight=850](https://webgate.ec.europa.eu/supplier_portal_toolbox/spots/openSpots.do?CFT_UUID=TEST_CFT_2016-NO_LOTS&VERSION=1&CAID=5790001791483&screenWidth=1000&screenHeight=850)

This will enable you to make a test submission well in advance of the time limit for receipt indicated in the Invitation letter.

**E-Submission application:** The tenderer must provide the following information using the e-Submission application. In the e-submission application, please fill in all mandatory fields (marked with a star \*) and other fields as appropriate. All tenders must be clear, complete and consistent with all the requirements laid down in the tender specifications including the below instructions. The documentary evidence/documents required in the tender specifications must be included in section "Qualification" in the e-submission application. Tenders not including the necessary evidence may be rejected.

#### **Step by step guide:**

##### **STEP: ACCESS e-submission**

In order to access the e-Submission application, the first step is to create a user account in the system (European Commission Authentication System - ECAS):  
<https://ecas.ec.europa.eu/cas/eim/external/help.cgi>

A button "Submit your Tender" will then be displayed and you will be able to access the e-Submission application.

Before proceeding to fill in the tender details in the system, you need to accept the Terms & Conditions and acknowledge the Privacy Statement of the e-Submission application.

##### **STEP: Welcome to the tender wizard**

Please read the recommendations and instructions.

You can either create a tender for the first time or load a draft tender from your local disk if not created for the first time. In case of doubts refer to user Manual and FAQs:

- [https://webgate.ec.europa.eu/supplier\\_portal\\_toolbox/spotsHelpPage.jsp](https://webgate.ec.europa.eu/supplier_portal_toolbox/spotsHelpPage.jsp)

In case of technical problems only, contact DIGIT Helpdesk indicated in the e-submission application at [DIGIT-ESUBMISSION-SUPPORT@ec.europa.eu](mailto:DIGIT-ESUBMISSION-SUPPORT@ec.europa.eu) or call +32 2 29 58 181

## STEP: e-submission wizard step 2 of 5 - TENDERING DATA

### **Different ways to submit a tender:**

Options 1 to 4 below describe the different ways to submit a tender. Please make sure all required documents and evidence are submitted with your tender.

**Option 1:** Submission by one tenderer: "single tender" in the e-submission application.

**Option 2:** Submission by a group of economic operators: "joint tender" in the e-submission application. In case of a (joint tender) one member of the group must be designated as lead partner ("leading partner" in the e-submission application).

**Option 3:** Submission by one tenderer with subcontractors: "single tender; involving subcontracting" in the e-submission application.

**Option 4:** Submission by a group of economic operators (joint tender) with subcontractors: "joint tender; involving subcontracting" in the e-submission application.

## STEP: e-submission wizard step 3 of 5 - TENDERING DATA

No action for tenderers; text for information only.

## STEP: e-submission wizard step 3 of 5 - QUALIFICATION: IDENTIFICATION OF THE TENDERER

**1. "Legal Entity Form":** In order to prove their legal status, the single tenderer or leading partner in a joint offer must provide a Legal Entity Form (LEF) with its supporting evidence. Subcontractors are not required to provide this document. In case of a joint offer, each partner must fill in and upload a Legal Entity Form (LEF) with its supporting evidence under the section "Qualification" -> "Identification of the tenderer" under "Documents".

Hand written signature of individual forms of the single tenderer or leading partner in a joint offer who submits the tender is not required, since the signature of the Tender Preparation Report implies that all included documents are signed by them.

The standard template of the Legal Entity Form in each EU language is available at:  
[http://ec.europa.eu/budget/contracts\\_grants/info\\_contracts/legal\\_entities/legal\\_entities\\_en.cfm](http://ec.europa.eu/budget/contracts_grants/info_contracts/legal_entities/legal_entities_en.cfm)

**2. "Administrative Identification Form":** This form should be completed by the tenderer using the template available in **Annex 6**, in case of a joint offer, only by the leading partner and needs to be filled in and uploaded under "Qualification" -> "Identification of the tenderer" under "Documents".

**3. "Financial identification Form":** The tenderer (single tenderer or leading partner in case of joint tender) must provide a Financial Identification Form (FIF) and supporting documents. Only one form per tender should be submitted (no form is needed for subcontractors and other partners in a joint offer). The form is available on:  
[http://ec.europa.eu/budget/contracts\\_grants/info\\_contracts/financial\\_id/financial\\_id\\_en.cfm](http://ec.europa.eu/budget/contracts_grants/info_contracts/financial_id/financial_id_en.cfm)

The form needs to be printed, filled in and then scanned and uploaded in the section "Qualification" -> "Identification of the tenderer" -> "Documents".

Hand written signature of individual forms of the single tenderer or leading partner in a joint offer who submits the tender is not required, since the signature of the Tender Preparation Report implies that all included documents are signed by them.

### STEP: e-submission wizard step 3 of 5 - QUALIFICATION: EXCLUSION CRITERIA

For the exclusion criteria the tenderer is requested to submit the following evidence:  
- Declaration on honour on the exclusion criteria by the tenderer using the template available in **Annex 4**, in case of a joint offer by each partner, relating to the exclusion criteria (see section 2.3) needs to be filled in and uploaded under "Qualification" -> "Identification of the tenderer" -> "documents".

The hand written signature of the form is required the single tenderer or in case of joint offers, by each member of the group, including the leading partner.

### STEP: e-submission wizard step 3 of 5 - QUALIFICATION: SELECTION CRITERIA – ECONOMIC AND FINANCIAL CAPACITY

#### **Generic Evidence for selection criteria:**

Declaration on honour on the selection criteria by the tenderer using the template available in **Annex 5**, in case of a joint offer, only by the leading partner (see section 2.4A) needs to be filled in and uploaded under "Qualification" -> "Selection Criteria" -> "Financial and Economic Capacity" in the e-Submission application.  
<http://www.efsa.europa.eu/en/procurement/toolbox>

The hand written signature of the form is required for the single tenderer or in case of joint offers, by the leading partner.

### STEP: e-submission wizard step 3 of 5 - QUALIFICATION: SELECTION CRITERIA – TECHNICAL AND PROFESSIONAL CAPACITY

#### **Specific Evidence for technical and professional capacity:**

The tenderer is requested to upload the proof of technical and professional capacity (see 2.4 B) in section "Qualification" -> "Selection Criteria" -> "Technical and Professional Capacity" in the e-Submission application.

### STEP: e-submission wizard step 3 of 5 - QUALIFICATION: tender

**Technical offer:** The technical tender needs to be uploaded in the section "Tender" in the e-Submission application. The tenderer will need to select the "Technical Tender" document from the dropdown box ("Financial Tender or Technical Tender"). The e-Submission application allows attachment of as many documents as necessary.

This technical section is of great importance in the assessment of the offers, the award of the contract and the future execution of any resulting contract.

The technical offer must cover all aspects required in the technical specifications and provide all the information needed to reply to the quality award criteria (see section 2.6 A).

Offers deviating from the minimum requirements or not covering all minimum requirements will be excluded on the basis of non-conformity with the tender specifications and will not be evaluated (see section 2.5).

**In case of subcontracting:** please indicate in the technical offer the % proportion of subcontracting.

**Financial offer:** The complete financial offer (according to the form available in **Annex 1**) needs to be uploaded in section "Tender" in the e-Submission application. The tenderer will need to select the "Financial Tender" document from the dropdown box ("Financial Tender or Technical Tender").

**Fields: "Tax Exclusive amount", "Tax total", "Total Payable": In these fields please indicate "0"/Zero value.**

### STEP: e-submission wizard step 3 of 5 – validation

To continue to step 4, please click on "**Validate**" button. A **tender preview document** will be generated in your local computer.

### STEP: e-submission wizard step 4 of 5 – Consolidate tender docs – finalize package

Once all information and documents have been encoded and uploaded in the e-Submission application and you consider that the tender is complete, the application will require you to consolidate the tender into one consolidated tender package. A Tender Preparation Report will be generated by the e-Submission application. The application will require you to save both files (i.e. the consolidated tender package and the Tender Preparation Report) on your local computer.

The Tender Preparation Report must be signed ONLY in the following way:

#### **Hand signature:**

You print out the Tender Preparation Report. The single tenderer's or lead partner's authorised representative(s) should hand sign the Tender Preparation Report. Upon signature, you will upload the scanned, signed document in the e-Submission application. **The tender (including the scanned copy of the Tender Preparation Report) needs to have been uploaded within the "Receipt Time Limit - Closing date and time for offers reception" indicated in the Invitation letter.**

The signature of the single tenderer's or lead partner's authorised representative(s) on the Tender Preparation Report will be considered as binding with respect to the terms of the tender.

**Both (i) the consolidated tender package; and (ii) the scanned hand signed Tender Preparation Report need to be uploaded into the e-Submission application.**

### STEP: e-submission wizard step 5 of 5 – SUBMITTING YOUR TENDER

The scanned, signed Tender Preparation Report should also be sent immediately after submission, to this **e-mail address: [EFSAProcurement@efsa.europa.eu](mailto:EFSAProcurement@efsa.europa.eu)**.

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**You will receive a tender receipt confirmation in your e-Submission mailbox, including information about the **timestamp** put on your tender by the e-Submission system. This is considered as the official time of receipt and will constitute proof of compliance with the deadline given in the invitation letter. Late receipt will lead to the exclusion from the evaluation procedure for this contract.**

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## ANNEX 1 - FINANCIAL OFFER TEMPLATE

### FINANCIAL OFFER

Tenderers are requested to use the following model for drawing up their financial offer. Please complete only the yellow cells. In completing the below financial offer the tenderers confirm they are aware of the following facts:

- Prices must be quoted in Euro using the conversion rates published in the C series of the Official Journal of the European Union on the day when the invitation to tender was issued. This information is also available on the website of the European Central Bank at the following URL: <http://www.ecb.int/stats/eurofxref/>.
- Pursuant to the provisions of Article 9 of the Italian Law n. 17 dated 10/01/2006 and under Article 151 of Council Directive 2006/112/EC, EFSA is exempt from all duties, taxes and other charges, including VAT. For this reason, all prices given in the financial breakdown should be free of VAT and other taxes or duties.
- **In most of the cases the audit consultancy services are expected to be provided in remote mode. In cases, where a presence of audit experts is required at premises of an agency, the agency will pay a lump sum 300 euro for return ticket and 150 euro for each required overnight stay.**
- **The daily rates (unit prices) to be indicated are to be inclusive of all costs i.e. overheads, (exclusive travel/subsistence/accommodation costs), etc.**

FINANCIAL OFFER made under call reference: OC/EFSA/2016/LRA/01	
Daily rate for auditing services - Offer by tenderer	
<b>Profile 1 - Partner</b>	Indicate here a value in € (VAT excluded) <b>Attention: maximum allowed daily fee is 1,800 €. If you offer a daily fee higher than the maximum allowed your offer will be excluded from further evaluation (see section 2.5)</b>
<b>Profile 2 – Audit Specialist</b>	Indicate here a value in € (VAT excluded) <b>Attention: maximum allowed daily fee is 1,600 €. If you offer a daily fee higher than the maximum allowed your offer will be excluded from further evaluation (see section 2.5)</b>
<b>Profile 3 – Audit Manager</b>	Indicate here a value in € (VAT excluded) <b>Attention: maximum allowed daily fee is 1,400 €. If you offer a daily fee higher than the maximum allowed your offer will be excluded from further evaluation (see section 2.5)</b>
<b>Profile 4 – Audit Senior</b>	Indicate here a value in € (VAT excluded) <b>Attention: maximum allowed daily fee is 1,100 €. If you offer a daily fee higher than the maximum allowed your offer will be excluded from further evaluation (see section 2.5)</b>
<b>Profile 5 – Audit Junior</b>	Indicate here a value in € (VAT excluded) <b>Attention: maximum allowed daily fee is 900 €. If you offer a daily fee higher than the maximum allowed your offer will be excluded from further evaluation (see section 2.5)</b>

Tenderer name: .....

Date: .....

Name of person signing the financial offer: .....

His/her position in the company : .....

His/her signature: .....

## ANNEX 2 – E-SUBMISSION APPLICATION DESCRIPTION

### What is the e-Submission application?

The e-Submission application allows economic operators to respond to Call for tenders by preparing their Tenders electronically in a structured and secured way, and submitting their tenders electronically. The TED eTendering is the starting point for launching the e-Submission application.

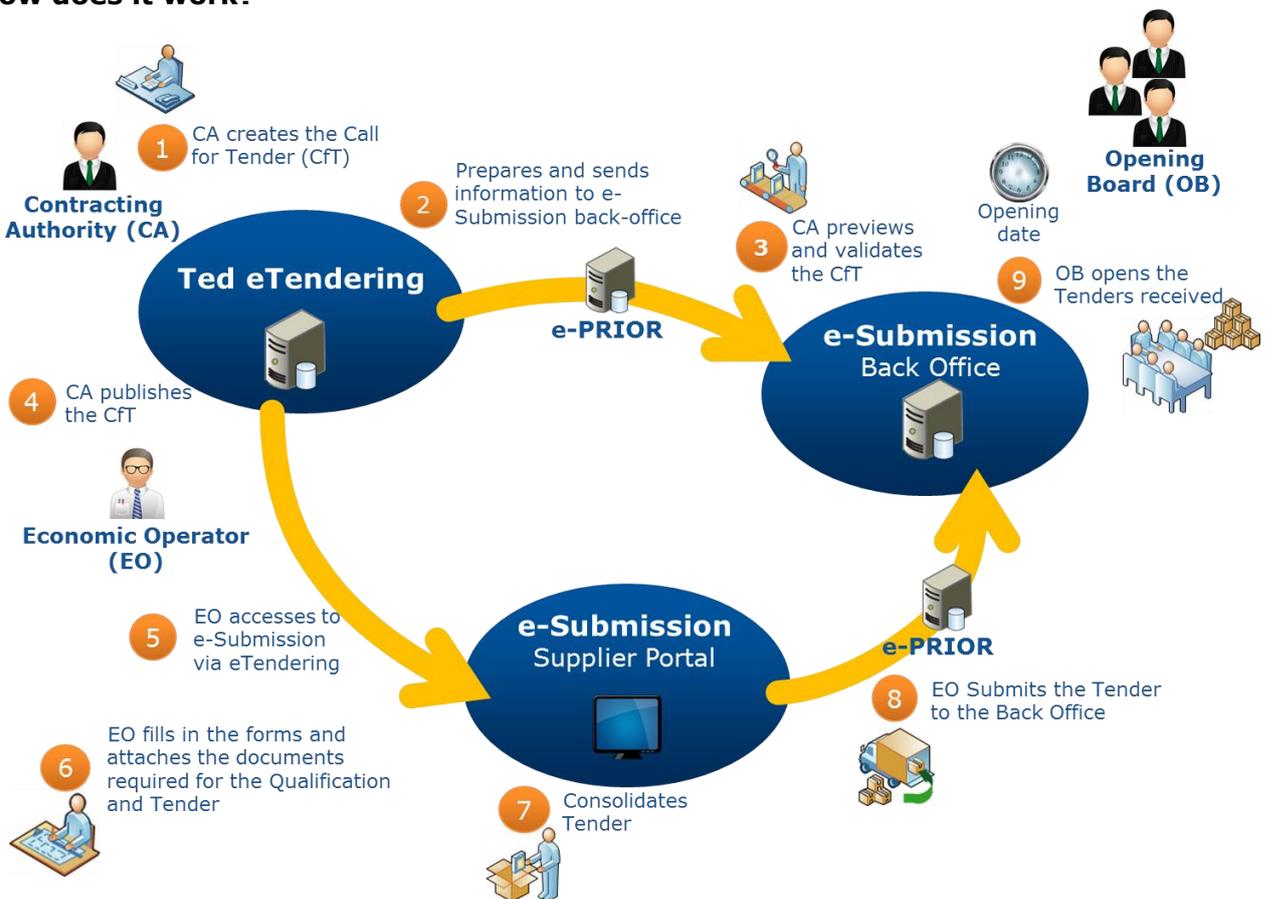
On the Contracting Authority side, this application is responsible for generating the necessary templates and encryption key, and to securely open the received tenders.

As an economic operator you can:

- Prepare, save and load your tender.
- Submit your tender electronically and securely.
- Receive a proof of tender submission
- View the tenders to which you have applied.

Your submitted tender(s) will be received by the corresponding Contracting Authority who will be able to open your electronic tender during the opening session.

### How does it work?



1. The Call for Tender (CfT) is first created in TED eTendering by the Contracting Authority (CA).
2. The CA then enables e-Submission. This will allow Economic Operators (EO) to submit tenders via e-Submission once the CfT is published.
3. The CA can preview the CfT as it will be seen by the EO.
4. When the CfT is ready the CA publishes the CfT.
5. When the EO wants to submit a tender, the EO accesses to e-Submission via TED eTendering.
6. Fills in the required information and documents for his Tender.
7. When the Tender is ready the EO creates a "virtual package" (consolidate) of his Tender to prepare it for submission.
8. The EO then submits his Tender to the CA which is received by e-Submission Back Office.
9. On the Opening date, the Opening Board gathers and opens all received e-Tenders on the e-Submission Back Office.

### **Where to find more information?**

[https://webgate.ec.europa.eu/supplier\\_portal\\_toolbox/spotsHelpPage.jsp](https://webgate.ec.europa.eu/supplier_portal_toolbox/spotsHelpPage.jsp)

### **ANNEX 3 - DRAFT CONTRACT**

Tenderers should note that in the event that their offer is successful, the resulting contract will be based on the model annexed to these tender specifications.

### **ANNEX 4 - DECLARATION ON HONOUR ON EXCLUSION CRITERIA**

### **ANNEX 5 - DECLARATION ON HONOUR ON SELECTION CRITERIA**

### **ANNEX 6 – ADMINISTRATIVE DATA FORM**

**The templates are uploaded in e-Tendering with all other procurement documents.**

## **ANNEX 7 – Description of the minimum requirements (profiles) for staff proposed by tenderers for the performance of the auditing tasks to be covered by the specific contracts**

The following minimum qualifications and other conditions (profiles) are required for the staff proposed by tenderers.

Information to be supplied concerning the requirements set for each profile:

- **Studies:** Description of the minimum educational qualifications required for the profile
- **Knowledge and skills:** List of the minimum knowledge and skills required for the profile in question
- **Experience:** Minimum experience required for the profile

The list of profiles is as follows:

- **Audit junior**
- **Audit senior**
- **Audit manager**
- **Audit specialist**
- **Partner**

Detailed CVs must be provided in all cases during the FWC implementation.

### **1. Audit junior**

<b>Education and professional qualifications</b>	<b>Knowledge and skills</b>	<b>Professional experience</b>
University degree or equivalent professional qualification in the area	Sound knowledge of audit, governance, internal control and risk management. Good drafting and written presentation skills. Good knowledge of office automation software (MS Word, Excel, Powerpoint or equivalent). Excellent knowledge of written and spoken English.	At least three years' relevant experience, with at least one year in internal or external audit

## 2. Audit senior

Education and professional qualifications	Knowledge and skills	Professional experience
<p>University degree or equivalent professional qualification in the area</p>	<p>Good knowledge of audit standards, techniques and methodologies.            Good knowledge of governance, especially within international organisations.            Good knowledge of internal control, especially of the framework applicable at EU institutions and agencies (COSO based).            Sound knowledge of internal control methods and best international practices in international administrations and/or organisations.            Good knowledge of the theory and practice of risk management.            Excellent drafting and written presentation skills.            Good knowledge of office automation software (MS Word, Excel, Powerpoint or equivalent).            Excellent knowledge of written and spoken English.</p>	<p>At least five years' relevant experience, with at least two years in internal or external Audit of EU Institutions or Agencies or other International public organisations.</p>

## 3. Audit manager

Education and professional qualifications	Knowledge and skills	Professional experience
<p>University degree or equivalent professional qualification in the area</p>	<p>Good managerial skills.            Excellent knowledge of audit standards, techniques and methodologies, and specifically of the international standards (IPPF) issued by the Institute of Internal Auditors (IIA).            Excellent knowledge of governance, especially within international organisations.            Excellent knowledge of the theory and practice of internal control, especially of the framework applicable at EU institutions and agencies (COSO based).            Good knowledge of methods of internal control and best international practices in international administrations and/or organisations.            Excellent knowledge of the theory and practice of risk management.            Excellent drafting and written presentation skills.            Good knowledge of office automation software (MS Word, Excel, Powerpoint or equivalent).            Excellent knowledge of written and spoken English</p>	<p>At least ten years' relevant experience, with at least four years in internal or external Audit of EU Institutions or Agencies or other International public organisations and at least two years in team management</p>

## 4. Audit specialist

Education and professional qualifications	Knowledge and skills	Professional experience
<p>University degree or equivalent professional qualification in the area</p>	<p>Good knowledge of audit techniques and methodologies.            Sound knowledge of governance, the theory of internal control and risk management.            Excellent knowledge and practical experience of a specific domain such as procurement, IT systems, IT security, statistics, regulatory environment in which the Agency operates, etc.            Good drafting and written presentation skills.            Good knowledge of office automation software (MS Word, Excel, Powerpoint or equivalent).            Excellent knowledge of written and spoken English.</p>	<p>At least five years' relevant experience in Audit in the area of specialisation of the auditing assignment. At least two years of auditing experience with of EU Institutions or Agencies or other International public organisations.</p>

## 5. Partner

Education and professional qualifications	Knowledge and skills	Professional experience
<p>University degree or equivalent professional qualification in the area</p>	<p>Excellent managerial skills.            Excellent knowledge of audit standards, techniques and methodologies, and specifically of the international standards (IPPF) issued by the Institute of Internal Auditors (IIA).            Excellent knowledge of governance, especially international organisations and the EU environment.            Excellent knowledge of the theory and practice of internal control, especially of the COSO-based framework applicable at EU institutions and agencies.            Excellent knowledge of methods of internal control and best international practices in international administrations and/or organisations.            Excellent knowledge of the theory and practice of risk management, including best international practices.            Excellent drafting and presentation skills            Good knowledge of office automation software (MS Word, Excel, Powerpoint or equivalent).            Excellent knowledge of written and spoken English.</p>	<p>At least 10 years' relevant experience in Audit. At least five years of auditing experience with of EU Institutions or Agencies or other International public organisations and at least five years in team management</p>