

Seville, November 9, 2021

# Invitation to Tender

## **Auditing of the 2021 Financial Statements**



## 1 About LifeWatch ERIC

**LifeWatch** is a European Research Infrastructure Consortium (ERIC) providing e-Science research facilities to scientists seeking to increase our knowledge and deepen our understanding of Biodiversity organisation and Ecosystem functions and services in order to support civil society in addressing key planetary challenges. It was founded by seven European Member States: Belgium, Greece, Italy, The Netherlands, Portugal, Slovenia, Spain.

As an e-Infrastructure and structuring tool for the European Research Area, LifeWatch ERIC represents a significant step forward, empowering users and stakeholders as they seek to address societal challenges linked to climate change and resource efficiency, food security and agriculture, sustainable development and energy supply, security and health.

LifeWatch ERIC seeks to understand the complex interactions between species and the environment, taking advantage of High-Performance, Grid and Big Data computing systems, and the development of advanced modelling tools to implement management measures aimed at preserving life on Earth.

LifeWatch ERIC's mission is to be a "first class" worldwide provider of content and services for the Biodiversity research community by:

- Offering new opportunities for large-scale scientific development;
- Enabling accelerated data capture with innovative new technologies;
- Supporting knowledge-based decision-making for biodiversity and ecosystem management;
- Providing training, dissemination and awareness programmes.

LifeWatch ERIC was established by European Commission Implementing Decision (EU) 2017/499 of 17 March 2017.

## 2 Requirements

### 2.1 Background

LifeWatch ERIC is planning to appoint a specialised external service provider for the provision of auditing services.

According to art. 13 of Council Regulation (EC) No 723/2009 of 25 June 2009, LifeWatch ERIC shall be subject to the requirements of the law of the Country where it has its statutory seat (i.e., Spain) as regards preparation, filing, auditing and publication of accounts. An auditor's assessment of the correctness of the organisation accounts will be an invaluable source of support for the ERIC members and supervisory bodies, helping them fulfil their monitoring function.

The purpose of the present tender is to select a qualified company specialised in auditing services to perform economic and financial audit for the LifeWatch ERIC accounts and annual financial statements for the financial year 2021.

The auditing will include the balance sheet of the assets and liabilities and profit and loss account and accompanying disclosures and notes, in order to gain assurance on the effective functioning of the management and control systems, and to give an evaluation of the appropriateness of accounting policies used and of the reasonableness of accounting estimates, made by the management.

The audit activity will entail an investigation on the accounting records, the internal control policies and accounts, to make sure they are in line with the accounting standards. The scope of the contract excludes the auditing of in-kind contributions from member states.

The result of this examination will be the "Audited Financial Statements 2021" expressed by the independent Auditor, representing the opinion of the Auditor on the fairness appropriateness correctness accuracy of the annual Statements of accounts and related disclosures.

LifeWatch ERIC, regarding the Financial Statements, adopts an accrual-based accounting system in accordance with IPSAS, integrated in order to be consistent with the legal structure, activities and scopes of LifeWatch ERIC.

For 2020 the total turnover, excluding in-kind contributions, is foreseen to be EUR 2,500,000

These figures are merely indicative for the purposes of this tender and cannot be considering binding upon LifeWatch ERIC.

## **2.2 Duration and maximum budget of the contract**

The duration of the contract will regard the financial year 2021. The assignment is envisaged to continue until the approval by the General Assembly of the 2021 Financial Statements, by 30/06/2022.

The maximum budget for this contract is EUR 9,750.00 (nine thousand seven hundred and fifty) over the period.

It will comprise the remuneration and all expenses to be paid to the Auditor in return for services rendered in accordance with the contract. No price revisions to the contract shall be allowed, except for considerable increases in audit activities required, which will need to be agreed between the Parties separately.

The price offered shall be quoted in Euro exclusive of VAT but including all other remuneration and fees as well as all costs and working hours for meetings, work travel, fees, general and any indirect cost and administrative overheads.

## **2.3 Standards**

The Auditor undertakes to comply with generally and internationally accepted standards for auditing - International Standard Auditing (ISA) and in particular with ISA Spain.

## **2.4 Compliance with applicable law**

The tender, at the time of submitting the offer and during the performance of the contract, if awarded, must comply with applicable environmental, social and labour law obligations established by EU and Spanish legislation, collective agreements or the international environmental, social security and labour conventions.

## **2.5 Subcontracting**

The Auditor shall not subcontract any portion of the activities or contract.

## **3 Tender evaluation**

The evaluation is based solely on the information provided in the submitted tender. The tenders will be assessed in the order indicated below. Only tenders meeting the requirements of Step 1 will pass on to the next step.

### **3.1 Step 1: Verification of non-exclusion grounds and general suitability**

All tenderers shall provide a Self-Declaration (see **Annex 1**), duly signed and dated by the natural person himself/herself or, in case of a company, by an authorised representative.

The successful tenderer will be asked to provide the documents mentioned as supporting evidence in the Self-Declaration before signature of the contract.

Minimum requirements for Step 1:

- Registration with the Register of Legal Auditors at The Ministry of Economic Affairs and Digital Transformation, pursuant to art. 9, of the Law 22/2015 on Audit of Accounts of 20 July 2015 (questions 1.1(h)-(i) Annex 1);
- Meeting the exclusion criteria by answering 'no' to the questions set out in Part 2 of Annex 1;
- Meeting the minimum statement of turnover in respect of the services to which the contract relates for the previous two financial years of at least EUR 30,000.00 (thirty-thousand) per year (question 4.1 Annex 1);
- Meeting the minimum level of professional risk indemnity insurance, which is at least EUR 1 million (question 6.1 Annex 1).

### **3.2 Step 2: Award criteria**

#### **3.2.1 Quality criteria**

The quality of the tender will be evaluated with maximum 80 points. Tenders must score minimum 60% of quality criteria score (i.e., 48 points). Tenders that do not reach the minimum quality thresholds will be rejected and will not be ranked.

Award Criteria				
	Criteria	Sub-criterion	INFORMATION TO BE PROVIDED	Max points
Quality criteria (max. 80 points)	1. Quality and relevance of the proposed methodology and work organization for performing the audit tasks	1.1 Professional quality of staff proposed to perform the contract	Tenders must include in the proposal the Curricula of two staff members which will be involved in the contract. The CVs should demonstrate the quality of the proposed auditor(s).	20
		1.2 Management, and coordination of the contract	Tenderers should show how they will distribute and coordinate the work, and how they will arrange the communication/coordination between members of the audit team, between the contractor and LifeWatch ERIC's Executive Board.	20
		1.3 Methodology, planning and tools for the audit tasks	A description should be provided of the methodologies and tools that will be used to undertake the different audit tasks defined for the call.	20
		1.4 Understanding of research organisations	The tender should demonstrate experience conducting financial audits in the domain of EU Research and Innovation Programmes. Knowledge of and experience with European Research Infrastructure Consortia (ERIC) is an advantage and will result in higher scoring.	20

### 3.2.2 Price criteria

Price criteria	Price of the proposal	Max. 20 points
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After evaluation of the quality of the tender, the tenders are ranked using the formula below to determine the tender offering *best-value-for-money*.

$$\begin{aligned} & \text{Score for tender X =} \\ & (\text{cheapest price / price of your tender} * 20) \\ & + \\ & \text{(total quality score)} \end{aligned}$$

#### 4 Incomplete proposals

Proposals may be rejected if the complete information called for is not given at the time of submission and before the deadline. Please note incomplete or evasive answers may be assessed negatively even if accepted.

#### 5 Deadline for receipt of tenders

Tenderers should submit their tender via email to: [statutoryseat@lifewatch.eu](mailto:statutoryseat@lifewatch.eu)

Only submissions made in this way will be considered. Any additional documentation submitted outside of this, but not immediately apparent to the evaluator will be at risk of not being assessed.

**Tenders should be submitted, electronically via email, to arrive at recipient mailbox no later than: November 30, 2021, 18:00 [CET]**

Any tender received after the deadline will not be considered unless, in the opinion of LifeWatch ERIC, taking into account relevant evidence, the failure to meet the deadline was due to circumstances beyond the control of the tenderer.

LifeWatch ERIC may, in its own absolute discretion, extend the deadline and in such circumstances, it will notify all tenderers of any change.

#### 6 Clarifications about the content of this ITT

Potential tenderers are advised to read all sections carefully before tendering. All requests for clarification and other communication from tenderers during the period of this procurement exercise should be directed to: [statutoryseat@lifewatch.eu](mailto:statutoryseat@lifewatch.eu)

Questions shall be submitted in English only and solely for the purpose of clarifying the procurement documents and procedure.

No requests for clarification will be accepted after 12:00 noon (CET) on **November 23, 2021**.

LifeWatch ERIC will endeavour to answer all reasonable clarification questions as quickly as possible but cannot guarantee a minimum response time.

#### 7 Clarifications about the content of proposal submitted



LifeWatch ERIC reserves the right (but is not obliged) to seek clarification of any aspect of a submitted tender during the evaluation phase where necessary for the purposes of carrying out a fair evaluation. Tenderers are asked to respond to such requests promptly. Vague or ambiguous answers may have a negative effect in the assessment of your tender.

## **8 Acceptance of proposals**

LifeWatch ERIC reserves the right to accept or reject any or all proposals. Tenderers may be excluded from further consideration for failure to comply with any specifications of this ITT and any amendments thereto.

## **9 Amendments to this ITT**

LifeWatch ERIC reserves the right to amend the enclosed documents, including any attachments and appendices, and other information provided.

Any modification to the tender documentation by LifeWatch ERIC will be notified to tenderers prior to the proposal return date. No extensions will be given, unless there is a change to the scope or content of the tender documentation.

## **10 Proposal preparation costs**

The tenderer will submit the tender and carry out all necessary activity related to the tender process including supporting any due diligence requirements entirely at its own cost.

LifeWatch ERIC will not be liable for any bid costs, expenditure, work or effort incurred by a tenderer in proceeding with or participating in this procurement, including if the procurement process is terminated without an award.

## **11 Validity of tenders**

The tenders must be valid for the period of ninety (90) days from the deadline for submission of offers as indicated above.

## **12 Contracting organisation**

### **LifeWatch ERIC**

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