

**Invitation to Tender (ITT) for**

**GOAL Annual Statutory Audit under a Framework Agreement Contract**

**REF DUB-FID-2468**

|  |
| --- |
| **GOAL is completely against fraud, bribery and corruption**  **GOAL does not ask for money for bids. If approached for money or other favours, of if you have any suspicions of attempted fraud, bribery or corruption please report immediately to email** [**speakup@goal.ie**](mailto:speakup@goal.ie)  **Please provide as much detail as possible with any reports** |

# About GOAL

Established in 1977, GOAL is an international humanitarian and development agency committed to working with communities to achieve sustainable and innovative early response in crises and to assist them to build lasting solutions to mitigate poverty and vulnerability. GOAL has worked in over 60 countries and responded to almost every major humanitarian disaster. We are currently operational in 13 countries globally. For more information on GOAL and its operations please visit <https://www.goalglobal.org/>. GOAL’s Annual report for 2020 can be found here: <https://www.goalglobal.org/wp-content/uploads/2021/07/GOAL-Annual-Report-2020.pdf>

Proposed Timelines

|  |  |  |
| --- | --- | --- |
| **Line** | **Item** | **Date** |
| 1 | ITT published | Friday 22nd October |
| 2 | Closing date for clarifications | Friday 12th November 5pm Irish time |
| 3 | Closing date and time for receipt of Tenders | Friday 26th November, 5pm Irish time |
| 4 | Tender Opening Location | Remotely |
| 5 | Tender Opening Date and time | Monday 29th November 1pm Irish Time |

# Overview of requirements

## Service or Supply Specification

**Annual Statutory Audit for GOAL and GOAL (International) t/a GOAL UK**

Both GOAL and GOAL UK are companies limited by guarantee that require an annual statutory audit. GOAL is now requesting tenders from interested parties to act as statutory auditor (‘lead auditor’) for both companies.

## The service being offered must be in line with the following requirements

See Appendix 2 for full details of the requirement

## type of contract

*A framework agreement (FWA) is an agreement with a single supplier (or group of suppliers) to establish terms governing contracts that may be awarded during the period of the FWA. GOAL, as contracting authority, does not guarantee any volume of orders under FWAs as all purchases will be based on the needs and activities of GOAL.*

*The FWA will set prices for the FWA duration (prices are set initially for 1 year with the possibility to review on an annual basis up to a maximum of 3 years). Prices and the quality of the service received will be reviewed jointly on an annual basis by GOAL and framework suppliers to make sure it’s satisfactory and within current market value.*

# *To participate in the FWA, respondents will need to be successful in this tender exercise.* Terms of the Procurement

## Procurement Process

### This competition is being conducted under GOALs Open Tender Procedure.

### The Contracting Authority for this procurement is GOAL

## Clarifications and Query Handling

### GOAL has taken care to be as clear as possible in the language and terms it has used in compiling this ITT. Where any ambiguity or confusion arises from the meaning or interpretation of any word or term used in this document or any other document relating to this tender, the meaning and interpretation attributed to that word or term by GOAL will be final. GOAL will not accept responsibility for any misunderstanding of this document or any others relating to this tender.

### Requests for additional information or clarifications can be made up the deadline noted in section 2 above, and no later. Any queries about this ITT should be addressed in writing to GOAL via email at [clarifications@goal.ie](mailto:clarifications@goal.ie) with the reference **DUB-FID-2468 Statutory Audit Clarifications** in the email subject line and answers shall be collated and published online at <https://www.goalglobal.org/tenders> in a timely manner.

## Conditions of Tender Submission

### Tenders must be completed in English.

### Tenders must respond to all requirements set out in this ITT and complete their offer in the Response Format.

### Failure to submit tenders in the required format will, in almost all circumstances, result in the rejection of the tender. Failure to resubmit a correctly formatted tender within 3 (three) working days of such a request will result in disqualification.

### Tenderers must disclose all relevant information to ensure that all tenders are fairly and legally evaluated. Additionally, tenderers must provide details of any implications they know or believe their response will have on the successful operation of the contract or on the normal day-to-day operations with GOAL. Any attempt to withhold any information that the tenderer knows to be relevant or to mislead GOAL and/or its evaluation team in any way will result in the disqualification of the tender.

### Tenders must detail all costs identified in this ITT. Additionally, tenders must detail any other costs whatsoever that could be incurred by GOAL in the usage of services and/or the availing of options that may not be explicitly identified/requested in this ITT. Tenderers’ attention is drawn to the fact that, in the event of a Contract/ Framework Agreement being awarded to them, the attempted imposition of undeclared costs will be considered a condition for default.

### Any conflicts of interest (including any family relations to GOAL staff) involving a tenderer must be fully disclosed to GOAL particularly where there is a conflict of interest in relation to any recommendations or proposals put forward by the tenderer.

### GOAL will not be liable in respect of any costs incurred by respondents in the preparation and submission of tenders or any associated work effort.

### GOAL will conduct this tender, including the evaluation of responses and final awards in accordance with the detail set out at in the Evaluation process. Tenders will be opened by at least three designated officers of GOAL.

### GOAL is not bound to accept the lowest, or any tender submitted.

### GOAL reserves the right to split the award of this contract between different bidders in any combination it deems appropriate, at its sole discretion.

### The Supplier shall seek written approval from GOAL before entering into any sub-contracts for the purpose of fulfilling this contract. Full details of the proposed subcontracting company and the nature of their services shall be included in the written request for approval. Written requests for approval must be submitted to the contract focal point identified in section 1.

### GOAL reserves the right to refuse any subcontractor that is proposed by the Supplier.

### GOAL reserves the right to negotiate with the Supplier who has submitted the lowest Bid that fully meets the technical requirements, for the purpose of seeking revisions of such Bid to enhance its technical aspects and/or to reduce the price.

### Information supplied by respondents will be treated as contractually binding. However, GOAL reserves the right to seek clarification or verification of any such information.

### GOAL reserves the right to terminate this competition at any stage.

### Unsuccessful tenderers will be notified.

### GOAL’s standard payment terms are by bank transfer within 30 days after satisfactory implementation and receipt of documents in order. Satisfactory implementation is decided solely by GOAL.

### This document is not construed in any way as an offer to contract.

### GOAL and all contracted suppliers must act in all its procurement and other activities in full compliance with donor requirements. Any contract(s) that arise from this ITT may be financed by multiple donors and those donors and/or their agents have rights of access to GOAL and/or any of its suppliers or contractors for audit purposes. These donors may also have additional regulations that it is not practical to list here. Submission of an offer under this ITT assumes Service Provider acceptance of these conditions.

### **Terrorism and Sanctions:** GOAL does not engage in transactions with any terrorist group or individual or entity involved with or associated with terrorism or individuals or entities that have active exclusion orders and/or sanctions against them. GOAL shall therefore not knowingly purchase supplies or services from companies that are associated in any way with terrorism and/or are the subject of any relevant international exclusion orders and/or sanctions. If you submit a bid based on this request, it shall constitute a guarantee that neither your company nor any affiliate or a subsidiary controlled by your company are associated with any known terrorist group or is/are the subject of any relevant international exclusion order and/or sanctions. A contract clause confirming this may be included in an eventual purchase order based on this request.

## Quality Control

3rd party companies may be contracted by GOAL to carry out random quality inspections of work carried out by the contracted party. The cost of the quality control inspections will be covered by GOAL.

In cases of supplier’s quality default, in addition to Liquidated Damages, section 11 of GOAL Standard Terms and Conditions, the costs of the quality inspections and loading surveyor will be charged to the Service Provider.

Sub-contracting: note section II in GOAL Standard Terms and Conditions. GOAL may choose to visit vendors, including sub-contractors (if any) as per of the evaluation process.

## Submission of Tenders

Tenders must be delivered as follows:

1. Electronically with your financial and technical offers in separate attachments to [hqtenders@goal.ie](mailto:hqtenders@goal.ie) and in the subject field state:
   1. ***DUB-FID-2468 Statutory Audit FWA***
   2. ***Name of your firm with the title of the attachment***
   3. ***Number of emails that are sent e.g. 1 of 3, 2 of 3, 3 of 3.***

**All documents attached to emails must be in PDF or scan form. Any excel or word documents must be accompanied by a PDF or scan version of the document. Documents submitted solely in excel, word or other ‘soft copy’ format shall lead to the bid being rejected.**

* **Proof of sending is not proof of reception, either electronically or with post/courier/other physical service. Late delivery will result in your bid being rejected. Envelopes found open at the tender opening will be rejected. All information provided must be perfectly legible.**

## Tender Opening Meeting

Tenders will be opened as per Section 2 Proposed Timelines above at the following location:

**GOAL. Carnegie House, Library Road, Dun Laoghaire, Co. Dublin, Ireland. A96C7W7**

One **authorised representative** of each tenderer may attend the opening of the bids. Companies wishing to attend are requested to notify their intention by sending an e-mail at least 48 hours in advance to the following e-mail address: [tenders@goal.ie](mailto:tenders@goal.ie). This notification must be signed by an authorised officer of the tenderer and specify the name of the person who will attend the opening of the bids on the tenderer's behalf.

Suppliers are invited to attend the Tender Opening Meeting at their own cost.

**Note: Due to the evolving nature of the Covid19 situation, companies who send an email to notify their intention to attend will be informed by return of email whether the tender public opening will proceed. This decision will be in line with local government regulations and GOAL’s health and safety decision at that time.**

# Evaluation Process

## Evaluation stages

Tenderers will be considered for participation in the Contract subject to the following qualification process:

|  |  |  |
| --- | --- | --- |
| **Phase #** | **Evaluation Process Stage** | **The basic requirements with which proposals must comply with** |
| *The first phase of evaluation of the responses will determine whether the tender has been submitted in line with the administrative instructions and meets the essential criteria. Only those tenders meeting the essential criteria will go forward to the second phase of the evaluation.* | | |
| 1 | **Administrative instructions** | 1. **Closing Date:**   Proposals must have met the deadline stated in section 2 of these Instructions to Tenderers, or such revised deadline as may be notified to Tenderers by GOAL. Tenderers must note that GOAL is prohibited from accepting any proposals after that deadline.   1. **Submission Method:**   Proposals must be delivered in the method specified in section 5 of this document. GOAL will not accept responsibility for tenders delivered by any other method. Responses delivered in any other method may be rejected.   1. **Format and Structure of the Proposals:**   Proposals must conform to the Response Format laid out in section 5 of these Instructions to Tenderers or such revised format and structure as may be notified to Tenderers by GOAL. **Failure to comply with the prescribed format and structure may result in your response being rejected at this stage.**   1. **Confirmation of validity of your proposal:**   The Tenderers must confirm that the period of validity of their proposal is not less than 90 (ninety) days. (see Appendix 2) |
| **2** | **Essential Criteria** | **Minimum mandatory requirements of specifications or contract performance. Please refer to Appendix 2 for further details**   * Registered auditors in Ireland and UK, with a network of international branches or affiliates * Sufficient staff of the required calibre to ensure a quality audit is carried out within the desired timeframe. * Demonstrable experience leading a group audit, where component audits are carried out by auditors not linked to the lead auditor * Experience auditing large international or national charitable organisations * Include a comprehensive Audit Approach which must meet the required timeline: The field audits must be complete by 31st March. The group audit report and the GOAL UK audit must be issued by 30th June. |
| *The second stage of the evaluation will involve an assessment of the Tenderer’s personal and legal circumstances, economic and financial standing, to fulfil the obligations of the contract* | | |
| **3** | **Legal, Economic & Financial Criteria** | In-depth review of financial accounts and other documents submitted; tenderer is judged to have requisite financial stability. |
| *Each proposal that conforms to the Essential and Qualification Criteria will be evaluated according to the Award Criteria given below by GOAL.* | | |
| **4** | **Award Criteria** | Tenders will be awarded marks to determine the most economically advantageous tenders.  Price 100% |
|  | | |
| **5** | **Post selection** | References and other checks are found to be clear and quality is assessed. |

## Tender Evaluation

GOAL will convene an evaluation team which may include members of the Finance, Logistics, Programmes, Donor Compliance and Internal Audit, as well as 3rd Party technical input.

During the evaluation period clarifications may be sought by e-mail from Tenderers. Clarifications may include testimonials from customers in support of particular aspects of a tender, whether such aspects are contained in the original submission or in subsequent responses to requests for clarification. Deadlines will be imposed for the receipt of such clarifications and failure to meet these deadlines may result in the disqualification of the Tender or loss of marks. Responses to requests for clarification shall not materially change any of the elements of the proposals submitted. Unsolicited communications from Tenderers will not be entertained during the evaluation period.

## Award Criteria

All prices must be in Euros and a comprehensive and clear breakdown of prices must be shown as part of the financial offer as per Appendix 2.

Prices offered will be evaluated on full cost basis (including all fees and taxes).

Marks for cost will be awarded on the inverse proportion principle (shown below):

**Scorevendor = 100 x (pricemin / pricevendor)**

**All financial offers must be made on the basis of ‘best and final offer’.**

## Award of contract

As per section 4.3 above and following the analysis of bids against the award criteria laid out above in sections 4.1 and 4.3, the contract will be awarded to one supplier.

# Response Format

## Introduction

All proposals must conform to the response format laid out below. Where a tender does not conform to the required format the Tenderer may be requested to resubmit it in the correct format, on the understanding that the resubmission cannot contain any material change from the original. Failure to resubmit in the correct format within 3 (three) working days may result in disqualification.

By responding to this ITT, each Tenderer is required to accept the terms and conditions of this ITT and to acknowledge and confirm their acceptance by returning a signed copy with its response. Should a Tenderer not comply with these requirements, GOAL may, at their sole discretion, reject the response.

If the Tenderer wishes to supplement their Response to any section of the ITT specifications with a reference to further supporting material, this reference must be clearly identified, including section and page number.

## Submission Checklist

|  |  |  |
| --- | --- | --- |
| **Line** | **Item** |  |
| **Electronic submission** | | **Tick attached** |
| 1 | This checklist | Ticked, scan and save as ‘Checklist’ | |  |
| 2 | Company Details (appendix 1) | Complete, sign & stamp, scan and save as ‘Company Details’ | |  |
| 3 | Technical Offer (appendix 2) | Complete, sign & stamp, scan and save as ‘Technical Offer’ and also submit in excel format | |  |
| 4 | Financial Offer (appendix 3) | Complete, sign & stamp, scan and save as ‘Financial Offer’ | |  |
| 5 | Registration documents to prove your firm is a registered auditors in Ireland and UK, with a network of international branches or affiliates | Registration documents | |  |
| 6 | Copies of the last financial years’ AUDITED financial accounts, including details of profit and loss and cash flow. These must be audited by an external independent party (either a company or an Independent Accountant) | Attach copies of audited accounts and save as ‘Financial Accounts’ | |  |
| 7 | Please submit CVs for Signing Director (or equivalent) Submission of CVs for all staff outlined in proposal. (See Appendix 2 for details) |  | |  |
| 8 | Recent References from 2 INGOs demonstrating Demonstrable experience leading a group audit, where component audits are carried out by auditors not linked to the lead auditor | Must be from the past three years and be from an INGO | |  |
| 9 | Experience auditing large international charitable organisations | Must be from the past three years and be from an INGO | |  |
| 11. | Submission of a comprehensive Audit Approach which must meet the required timeline: The field audits must be complete by 31st March. The group audit report and the GOAL UK audit must be issued by 30th June. | Complete, sign & stamp, scan and save as ‘Audit Approach’ | |  |

# Appendix 1 - Company details

# Contact Details

This section must include the following information regarding the Individual or Company and any partners or sub-contractors:

|  |  |  |  |
| --- | --- | --- | --- |
| Name of the prime Tenderer |  | | |
| Registered address of the prime Tenderer |  | | |
| Company Name |  | | |
| Address |  | | |
| Previous Name(s) if applicable |  | | |
| Registered Address if different from above |  | | |
| Registration Number |  | | |
| Telephone |  | | |
| E-mail address |  | | |
| Website address |  | | |
| Year Established |  | | |
| Legal Form. Tick the relevant box | 🞏 Company  🞏 Partnership | | 🞏 Joint Venture  🞏 Other (specify): |
| VAT/TVA/Tax Registration Number |  | | |
| Director’s names and titles and any other key personnel |  | | |
| Please state name of any other persons/organisations (except tenderer) who will benefit from this contract (GOAL compliance matter) |  | | |
| Parent company |  | | |
| Ownership |  | | |
| Do you have associated companies? Tick relevant box. If YES – provide details for each company in the form of additional table as per **Contact Details** | 🞏Yes 🞏No | | |
|  | **Primary Contact** | **Secondary Contact** | |
| Name |  |  | |
| Current Position in the Organisation: |  |  | |
| No. of years working with the Organisation: |  |  | |
| Email address |  |  | |
| Telephone |  |  | |
| Mobile |  |  | |
| Other Relevant Skills: |  |  | |
| Institution (Date from – to) |  |  | |
| Degrees or Diplomas |  |  | |

## Professional or Corporate Memberships

These are with external professional bodies that your company is registered with (please note this is not the company/ business registration details). Please attach copies of any relevant certificates or memberships and use more lines if necessary:

|  |  |  |  |
| --- | --- | --- | --- |
| No | Name of the body | Year of registration | Membership Number |
| 1 |  |  |  |
| 2 |  |  |  |
| 3 |  |  |  |
| 4 |  |  |  |

## Profile

In total the answers to these questions should take no more than 2 pages

|  |  |  |
| --- | --- | --- |
| **No** | **Description** | **Response** |
| 1 | An outline of the scope of business activities, and in particular details of relevant experience regarding contracts of this nature |  |
| 2 | Provide details of two contracts of a similar nature carried out in the last two years (please state customer name, delivery location, value of contract, and dates) |  |
| 3 | The number of years the Tenderer has been in business in its present form |  |
| 4.5 | Where the Supplier proposes to use subcontractors or resellers/ distributors in the execution of the agreement this section should include details of the quality assurance mechanisms used by the Supplier to monitor the activities of its subcontractors or resellers/ distributors. Suppliers should note that commitment to quality, as evidenced by the existence of such quality control procedures, will be used as a Qualification Criteria |  |
| 5. | Any other relevant information |  |

## 

# Declaration re Personal and Legal circumstances

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| THIS FORM MUST BE COMPLETED AND SIGNED BY A DULY AUTHORISED OFFICER OF THE TENDERERS’ ORGANISATION. Please tick Yes or No as appropriate to the following statements relating to the current status of your organisation | | | Yes | No |
| 1 | The Tenderer is bankrupt or is being wound up or its affairs are being administered by the court or has entered into an arrangement with creditors or has suspended business activities or is in any analogous situation arising from a similar procedure under national laws and regulations | |  |  |
| 2 | The Tenderer is the subject of proceedings for a declaration of bankruptcy, for an order for compulsory winding up or administration by the court or for an arrangement with creditors or of any other similar proceedings under national laws and regulations | |  |  |
| 3 | The Tenderer, a Director or Partner, has been convicted of an offence concerning his professional conduct by a judgement which has the force of res judicata or been guilty of grave professional misconduct in the course of their business | |  |  |
| 4 | The Tenderer has not fulfilled its obligations relating to the payment of taxes or social security contributions in Ireland or any other State in which the tenderer is located | |  |  |
| 5 | The Tenderer, a Director or Partner has been found guilty of fraud | |  |  |
| 6 | The Tenderer, a Director or Partner has been found guilty of money laundering | |  |  |
| 7 | The Tenderer, a Director or Partner has been found guilty of corruption | |  |  |
| 8 | The Tenderer, a Director or Partner has been convicted of being a member of a criminal organisation | |  |  |
| 9 | The Tenderer, a Director or Partner is under investigation, or has been sanctioned within the preceding three (3) years by any national authority of a United Nations Member State for engaging or having engaged in proscribed practices, including but not limited to: corruption, fraud, coercion, collusion, obstruction, or any other unethical practice. | |  |  |
| 10 | The Tenderer has been guilty of serious misrepresentation in providing information to a public buying agency | |  |  |
| 11 | The Tenderer has contrived to misrepresent its Health & Safety information, Quality Assurance information, or any other information relevant to this application | |  |  |
| 12 | The Tenderer has colluded between themselves and other bidders (a bidding ring), and/or the Tenderer has had improper contact or discussions with any member of GOAL staff and/or members of their family | |  |  |
| 13 | The Tenderer is fully compliant with the minimum terms and conditions of the Employment Law and with all other relevant employment legislation, as well as all relevant Health & Safety Regulations in the countries of registration and operations | |  |  |
| 14 | The Tenderer has procedures in place to ensure that subcontractors, if any are used for this contract, apply the same standards. | |  |  |
| 15 | Consistent with numerous United Nations Security Council resolutions including S/RES/1269 (1999), S/RES/1368 (2001) and S/RES/1373 (2001), GOAL is firmly committed to the international fight against terrorism, and in particular, against the financing of terrorism. It is the policy of GOAL to seek to ensure that none of its funds are used, directly or indirectly, to provide support to individuals or entities associated with terrorism. In accordance with this policy, **the Tenderer undertakes to use all reasonable efforts to ensure that it does not provide support to individuals or entities associated with terrorism.** | |  |  |
| I certify that the information provided above is accurate and complete to the best of my knowledge and belief.  I understand that the provision of inaccurate or misleading information in this declaration may lead to my organisation being excluded from participation in future tenders. | | | | |
| Date | |  | | |
| Name | |  | | |
| Position | |  | | |
| Telephone number | |  | | |
| Signature and full name | |  | | |

# self-declaration of finance and tax

|  |
| --- |
| **1. GOAL operates within the law of the country of operation and within international legal requirements. GOAL expects all companies to fulfil their legal obligations, including meeting their tax liabilities and duties in accordance with the relevant tax legislation. Please comment below if you feel there are any matters you need to bring to GOAL’s attention.** |
| *Please continue on a separate sheet if necessary.* |

I certify that the information provided above is accurate and complete to the best of my knowledge and belief. I understand that the provision of inaccurate or misleading information in this declaration may lead to my organisation being excluded from participation in future tenders.

To confirm that consent has been taken by the company for the specific purpose of this tender analysis.

Signed: (Director) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Print Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Company Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

# Appendix 2 - Technical Offer Requirements

**Requirement Brief:**

An independent audit report on GOAL’s financial statements is included in GOAL’s annual report. GOAL is also required by certain institutional donors to engage independent third-party auditors in relations to programmes funded by those donors. GOAL has three legal entities for reporting, GOAL, incorporated in Ireland the main entity, GOAL UK and GOAL USA. Minimal amounts of intercompany transactions are processed through GOAL UK and GOAL USA with a minority of grant agreements signed with these entities (less than 5). The vast majority of grant agreements are signed with GOAL. GOAL USA often does not meet the legal threshold for statutory reporting in the US. The last time statutory accounts were required was 2016.

Most country offices operate as branches and reports statutory accounts in that country for registration purposes where required, namely GOAL Ethiopia, GOAL Honduras, GOAL Iraq, GOAL Malawi, GOAL Niger, GOAL Sierra Leone, GOAL South Sudan, GOAL Sudan, GOAL Syria, GOAL Uganda and GOAL Zimbabwe. GOAL Uganda is a registered company. Each field office undergoes audit (‘field audit’) by a local auditor (‘component firm’) who report their findings to the lead auditor, although the GOAL field office remains the client, and the audit report is addressed to the members of GOAL. The lead auditor will issue instructions to the component firm re its reporting requirements. The group accounts are reported under GOAL. All branches are conducting the same finance processes, mainly grant accounting, with consolidation and intercompany carried out at HQ in Dublin. For group accounts and most of the branches, GOAL reports under FRS102 SORP 2015. GOAL and the branches with the exception of GOAL Ethiopia report in EUR. GOAL Ethiopia accounts are legally required to report under IPSAS "International Public Sector Accounting Standards", and in Ethiopian Birr. GOAL UK reports in GBP. GOAL USA reports under US GAAP, however as stated above often does not meet the legal threshold for statutory reporting in the US.

**The financial year for GOAL is a twelve-month period starting 1st January and ending 31st December. An interim statutory audit is to be conducted for the 8-month period to 31st August, and the annual statutory audit is conducted in March or April following the year-end.**

**Submission:**

As part of your technical submission, please provide the following:

|  |  |  |
| --- | --- | --- |
|  | **Overview** | **Documentation required** |
| 1 | Registered auditors in Ireland and UK, with a network of international branches or affiliates | Registration documents |
| 2 | Sufficient staff of the required calibre to ensure a quality audit is carried out within the desired timeframe. Please submit CVs for all staff involved in each job title | Submission of CVs for all staff outlined in proposal. **The list below is not exhaustive and can be representative of the team you are putting forward.** Sample CVs for current staff can be submitted.  **Requirement:** Minimum **3 years’** experience in current post or similar with relevant accounting qualifications. |
|  |  | * Partner |
|  |  | * Signing director |
|  |  | * Director |
|  |  | * Senior Manager |
|  |  | * Manager |
|  |  | * Assistant Manager |
| 3 | Demonstrable experience leading a group audit, where component audits are carried out by auditors not linked to the lead auditor | Please submit recent References from 2 INGOs. (Include Company Name, Contact, Contact details and nature of work)  Note: Must be from the past three years |
| 4 | Experience auditing large international charitable organisations | Please submit Recent References from 2 INGOs. (Include Company Name, Contact, Contact details and nature of work)  Note: Must be from the past three years. |
| 6 | Audit Approach: The timeframe for completion is that the field audits must be complete by 31st March. The group audit report and the GOAL UK audit must be issued by 30th June. | (i)Confirmation this will happen and  (ii) Submit an Audit Approach |

By submitting this offer, I confirm that all data subjects have specifically consented to the use and storage of their data by GOAL for the purpose of analysing the offers and awarding a contract under this tender; and further understood that the personal data may be shared internally within GOAL and externally if required by law and donor regulations; and may be stored for a period of up to 7 years from the award of contract.”

**Confirmation of validity of your proposal:**

The Tenderers must confirm that the period of validity of their proposal is *not less than 90 (ninety) days*.

**Confirm**: Yes/No

Signed: (Director) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Print Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Company Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

# Appendix 3 - Financial Offer

Financial offer must be provided in **Euros** **for each of the three years**

Please include

* Hourly rate for staff involved and estimate of the time allocated per staff involved.
* Any other estimated disbursements.
* Please show any relevant taxes to give a yearly total.

**The below template has been provided for guidance. Different formats may be used once the same split is shown.**

ALL FINANCIAL OFFERS MUST BE MADE ON THE BASIS OF ‘BEST AND FINAL OFFER’.

|  |  |  |  |
| --- | --- | --- | --- |
| **Year 1** |  |  |  |
| **Staff costs** | | | |
| **Staff title** | **Hourly rate (Euro)** | **Estimated Hours** | **Total (Euro)** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| **Total Staffing before VAT** | | | **0** |
| **Other Disbursements** | | | |
| **Description** | **Unit Cost (Euro)** | **Estimated Units** | **Total (Euro)** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| **Total Disbursements before VAT** | | | **0** |
|  |  |  |  |
| **Total staffing and disbursements before VAT** | | | **0** |
|  |  |  |  |
| **VAT - 23%** | | | **0** |
|  |  |  |  |
| **Grand Total (Year 1)** | | | **0** |
| **Year 2** |  |  |  |
| **Staff costs** | | | |
| **Staff title** | **Hourly rate (Euro)** | **Estimated Hours** | **Total (Euro)** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| **Total Staffing before VAT** | | | **0** |
| **Other Disbursements** | | | |
| **Description** | **Unit Cost (Euro)** | **Estimated Units** | **Total (Euro)** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| **Total Disbursements before VAT** | | | **0** |
|  |  |  |  |
| **Total staffing and disbursements before VAT** | | | **0** |
|  |  |  |  |
| **VAT - 23%** | | | **0** |
|  |  |  |  |
| **Grand Total (Year 2)** | | | **0** |
| **Year 3** |  |  |  |
| **Staff costs** | | | |
| **Staff title** | **Hourly rate (Euro)** | **Estimated Hours** | **Total (Euro)** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| **Total Staffing before VAT** | | | **0** |
| **Other Disbursements** | | | |
| **Description** | **Unit Cost (Euro)** | **Estimated Units** | **Total (Euro)** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| **Total Disbursements before VAT** | | | **0** |
|  |  |  |  |
| **Total staffing and disbursements before VAT** | | | **0** |
|  |  |  |  |
| **VAT - 23%** | | | **0** |
|  |  |  |  |
|  |  |  |  |
| **Grand Total (Year 3)** | | | **0** |
| 3 Year total |  | |  |
|  | **Year 1 including VAT** | | 0 |
|  | **Year 2 including VAT** | | 0 |
|  | **Year 3 including VAT** | | 0 |

Signed: (Director) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Print Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Company Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_