

CALL FOR EXPRESSION OF INTEREST

Audit services Lebanon

GENERAL INFORMATION

1. Reference

AICSBEIRUT/EOI/2024/01

2. Procedure

Call for Expression of Interest

3. Objective

The objective of this Call for Expression of Interest (the “Call”), launched by the Italian Agency for Development Cooperation (hereinafter AICS) – Beirut Office, is to select eligible audit cabinets to be included in an official vendor list. The pre-selected companies will be later invited to specific tender procedures aimed at the award of contracts for financial and/or systems audit services in Lebanon.

In addition to this explanatory notice, the Call contains the following documents:

- Annex I: Expression of Interest form to be completed by applicants;
- Annex II: Declaration on honour on exclusion and selection criteria;
- Annex III: Data Protection Form;
- Annex IV: Legal Entity Form.

4. Contracting authority

Italian Agency for Development Cooperation (hereinafter AICS) – Beirut Office

5. Background

The Italian Agency for Development and Cooperation Office in Lebanon promotes emergency initiatives, develops bilateral development actions and implements projects financed by the European Union (EU Delegated Cooperation). Within this framework, the Italian Agency aims to continue supporting the efforts for the stabilization and development of the socio-economic and political life of Lebanon. Italy is one of the main partners for the Lebanese government and a point for reference in many sectors.

CONDITIONS OF PARTICIPATION

6. Eligibility

Participation is open to all natural persons who are nationals of and legal persons which are effectively established in a Member State of the European Union or in an eligible country or territory as defined under Article 28 of Regulation (EU) N° 2021/947 (Lebanon is included).

7. Grounds for exclusion

Any participant who falls under any of the exclusion criteria listed in Annex II shall be excluded. Tenderers must submit a signed declaration to the effect that they are not in any of the exclusion situations listed in Annex II and in Section 2.6.10.1. of the practical guide.

Participants included in the lists of EU restrictive measures (see Section 2.4. of the PRAG) cannot be awarded any contract.

SELECTION CRITERIA

8. Selection criteria

The following selection criteria will be applied to the applicants

The tenderer shall not use previous experience which caused breach of contract and termination by a contracting authority as a reference for selection criteria.

1) Economic and financial capacity of the participant (based on item 3 of Annex I). The reference period which will be taken into account will be the last three financial years for which accounts have been closed.

1. the average annual turnover of the tenderer must exceed EUR 50.000;

2) Professional capacity of the participant (based on items 4 of Annex I).

The reference period which will be taken into account will be the last three years preceding the submission deadline.

1. at least 5 (five) staff currently work for the participant in fields related to auditing services;
2. the tenderer must meet at least one of the conditions reported below:
 - The Expenditure Verifier is a member of a national accounting or auditing body or institution which in turn is a member of the International Federation of Accountants (IFAC).
 - The Expenditure Verifier is a member of a national accounting or auditing body or institution. Although this organization is not member of the IFAC, the Expenditure Verifier commits to undertake this expenditure verification in accordance with the IFAC standards and ethics.
 - The Expenditure Verifier is registered as a statutory auditor in the public register of a public oversight body in an EU member state in accordance with the principles of public oversight set out in Directive 2006/43/EC of the European Parliament and of the Council (this applies to auditors and audit firms based in an EU member state).
 - The Expenditure Verifier is registered as a statutory auditor in the public register of a public oversight body in a third country and this register is subject to principles of public oversight as set out in the legislation of the country concerned (this applies to auditors and audit firms based in a third country).

2) Technical capacity of participant (based on item 5 Annex I). The reference period which will be taken into account will be the last three years preceding the submission deadline.

1. the tenderer has provided services under at least 3 (three) contracts each with audit fees of at

- least EUR 10.000 implemented at any moment during the following period: last 3 years;
2. the tenderer has provided the above-mentioned services through at least 1 (one) contract auditing EU funded Programmes, which were implemented at any moment during the following period: last 3 years.

Previous experience which would have led to breach of contract and termination by a contracting authority shall not be used as reference. This is also applicable concerning the previous experience of experts required under a fee-based service contract.

SUBMISSION

9. Deadline and modalities for the submission

The deadline for submission of the expression of interest is **30th August 2024 at 13h00 (EET)**. Late applications will not be considered.

Each expression of interest must include the following documents:

- Cover letter (free format)
- Annex I: Expression of Interest duly filled in;
- Annex II: Declaration on honour on exclusion and selection criteria duly filled in;
- Annex III: Data protection duly filled in;
- Annex IV: Legal Entity Form duly filled in, enclosing copies of:
 - registration from the Ministry of Finance (e.g. commercial register);
 - VAT registration certificate;
 - certificate/proof of registration of the company as per selection criteria clause 8.2).2 above;
 - power of attorney for the authorized signatory.

and be sent:

EITHER by post or by courier service, in which case the evidence shall be constituted by the postmark or the date of the deposit slip¹, to:

AICS Beirut (Italian Agency for Development Cooperation - Beirut Office)
Baabda – Presidential Palace Road - Baabda Invest Bldg – 1st floor

OR hand delivered by the participant in person or by an agent **directly** to the premises of the contracting authority in return for a **signed and dated receipt**, in which case the evidence shall be constituted by this acknowledgement of receipt, to:

AICS Beirut (Italian Agency for Development Cooperation - Beirut Office)
Baabda – Presidential Palace Road - Baabda Invest Bldg – 1st floor
Opening hours: 09h00 – 17h00

¹ It is recommended to use registered mail in case the postmark would not be readable.

OR by electronic means to the following email addresses, specifying the publication reference and the contract title in the object of the communication:

TO: beirut@aics.gov.it
CC: giulia.maga@aics.gov.it
federico.ferrante@aics.gov.it

10. Questions/Requests for clarification:

Applicants may submit questions in writing to the following email addresses up to 10 calendar days before the deadline for submission of tenders, specifying the publication reference and the contract title:

giulia.maga@aics.gov.it
federico.ferrante@aics.gov.it

The contracting authority has no obligation to provide clarification after this date. Any clarification will be communicated at the latest 5 calendar days before the deadline for submitting expressions of interest.

11. Data Protection

The processing of personal data will be based on the principles of lawfulness, fairness and transparency to protect the fundamental rights and freedoms of individuals. For this purpose, the provisions included in the Regulation (UE) 2016/679, art. 13 apply.

12. Additional information

Financial data to be provided by the candidate in the standard application form must be expressed in EUR. If applicable, where a candidate refers to amounts originally expressed in a different currency, the conversion to EUR shall be made in accordance with the InforEuro exchange rate of **July 2024** which can be found at the following address: <http://ec.europa.eu/budget/graphs/inforeuro.html>.